

**Nebraska Income Tax Withholding
on Wages, Pensions and Annuities,
and Gambling Winnings
Paid on or after
January 1, 2007**

**2007
Nebraska Circular EN**

This Circular EN replaces the
2006 Circular EN

**The rates, withholding allowance
value, and withholding tables on wages
that have been in effect since
2006 have been changed for 2007 and
beyond until further notice.**



Attention Payroll Offices and Software Developers

You must use this Nebraska Circular EN beginning January 1, 2007 and continue to use it until the issuance of a revised Circular EN. **THE RATES OF TAX ON WAGES HAVE DECREASED FROM THE 2006 CIRCULAR EN.** The value of the withholding allowance listed on page 4 is also changed. The Circular EN for 2007 reflects the tax cuts for individuals provided in LB 968 (2006 Legislature).

Even though the withholding rates have been designed so that the amounts withheld will approximate the employee's income tax liability for wages earned, each employee should review his or her new state withholding amount and compare it to his or her anticipated total liability for the current year.

The department recommends you test any computer program reflecting these tables to see that the results are in agreement with these withholding tables at all wage levels.

If you have any questions concerning these tables, please contact the Nebraska Department of Revenue by dialing 1-800-742-7474 (toll free in Nebraska and Iowa) or 1-402-471-5729.

Table of Contents – 2007 Circular EN

Calendar	1
Reminders	1
Instructions:	
Taxpayer Assistance	2
Are You Required to Withhold?.....	2
Withholding Certificate.....	2
Gambling Winnings.....	2
Pension and Annuity Withholding paid on and after January 1, 2007	2
Exempt Employees.....	2
Nonresident Employees.....	2
Nonresidents Performing Personal Services	3
Filing and Payment Requirements:	
Quarterly Return	3
Monthly Deposits	3
Annual Filers.....	3
Annual Reconciliation of Income Tax Withheld	3
Preidentified Return	3
Electronic Payments.....	3
Magnetic Tape Filing.....	3
Where to File.....	4
Determining Withholding	4
Percentage Method.....	4
Wage Bracket Method.....	4
Bonuses, Supplemental Wages, and Taxable Awards.....	4
Gambling Winnings	4
Pensions and Annuities	4
Withholding from Nonresidents on Payments not Subject to Federal Withholding	5
Nebraska Percentage Method Withholding Tables.....	6
Tables for Wage Bracket Method of Nebraska Income Tax Withholding:	
Single Persons—Weekly	8
Married Persons—Weekly.....	10
Single Persons—Biweekly	12
Married Persons—Biweekly	14
Single Persons—Semimonthly.....	16
Married Persons—Semimonthly	18
Single Persons—Monthly.....	20
Married Persons—Monthly	22
Single Persons—Daily	24
Married Persons—Daily.....	25
Nebraska Withholding Certificate, Form W-4NA	27

Calendar

for Filing Nebraska Income Tax Withholding Forms

MONTHLY – 15th. Form 501N, Nebraska Employer's Monthly Withholding Deposit, is due on the 15th day of the following month for those who withhold more than \$500 in either of the first two months of the quarter (not filed in January, April, July, or October).

FEBRUARY 15. The Federal Forms W-2, W-2G, 1099-R, and 1099-MISC, reporting the amounts paid and taxes withheld in the preceding year must be delivered to the employee or payee.

MARCH 15. The Form W-3N, Nebraska Reconciliation of Income Tax Withheld, must be filed by this date. The Form W-3N filing includes the state copies of the Federal Forms W-2, W-2G, 1099-R, and 1099-MISC, delivered to the employee or payee.

APRIL 30, JULY 31, AND OCTOBER 31. The Form 941N, Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.

JANUARY 31. The Form 941N for the fourth calendar quarter must be filed. **Annual filers must file the Form 941N for the previous calendar year's withholding.**

Reminders

WHEN PAYING WAGES. Persons paying an employee wages for services performed in Nebraska subject to withholding must be licensed. They must withhold an amount from the wages paid for the Nebraska individual income tax. If the employee is working in more than one state, the employer may be required to withhold for more than one state for the same employee. Consult the Nebraska Withholding Tax Regulations.

WITHHOLDING ALLOWANCES are the same number as the employee claims on his or her Federal W-4 or W-4P forms. The value of the Nebraska allowance is listed on page 4.

ADDITIONAL STATE WITHHOLDING. If an employee wants additional state income tax to be withheld, he or she should complete a written statement to the employer requesting the amount to be withheld. Please inform your employees how to request additional state withholding from their paychecks.

FEDERAL CIRCULAR E REQUIRED. The Nebraska guide does not repeat some of the information contained in the Federal Circular E, Employer's Tax Guide. A copy of that publication will be necessary for you to properly withhold federal and Nebraska income taxes.

STATE INCOME TAX WITHHOLDING ON PENSIONS AND ANNUITIES. Legislative Bill 216, enacted by the 2005 Legislature, changes the state income tax withholding provisions for pension and annuity payments made to Nebraska residents effective for **payments made on and after January 1, 2006. See page 4.**

INFORMATION RETURNS reporting payments not subject to withholding for Nebraska are not required to be furnished to the Nebraska Department of Revenue. Only those forms that report wages or payments subject to withholding or amounts withheld for state tax must be furnished to the department.

NONRESIDENT WITHHOLDING. Payments to nonresidents who are not employees for personal services performed in this state, whether or not they are subject to federal withholding, may be subject to Nebraska withholding. Read the section entitled "Withholding From Nonresidents" on page 5.

ELECTRONIC FUNDS TRANSFER. Payments made by electronic funds transfer (EFT) eliminate the need for filing a Form 501N, Nebraska Employer's Monthly Withholding Deposit. However, all other required forms must still be filed with the Nebraska Department of Revenue.

ONLINE FILING OF THE 941N IS NOW AVAILABLE. This electronic filing option is easy to use and is open to all 941N filers. For more information visit our Web site at <http://www.revenue.ne.gov> and review the E-Services section.

NEBRASKA IDENTIFICATION NUMBER. Employers and payors are required to list their Nebraska identification number on each Federal Form W-2, 1099-R, 1099-MISC, and W-2G which they issue.

Circular EN Effective January 1, 2007

Nebraska Income Tax Withholding INSTRUCTIONS

PURPOSE. This circular explains your Nebraska tax responsibilities as an employer for withholding, reporting, and paying taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the Nebraska Department of Revenue.

This circular also has the tax tables to figure the Nebraska taxes for withholding from each employee for wages paid on or after **January 1, 2007. They will continue to be used until a revised Circular EN is issued.**

TAXPAYER ASSISTANCE is available at the Nebraska Department of Revenue taxpayer assistance offices located in Grand Island, Lincoln, Norfolk, North Platte, Omaha, and Scottsbluff. The addresses and phone numbers are shown on the back cover. Hours are 8:00 a.m. to 5:00 p.m., Monday through Friday, and at such other times and places as may be announced. Persons may also call for taxpayer assistance, toll free from within Nebraska and Iowa, by dialing 1-800-742-7474 or 1-402-471-5729. Because of the heavy use of this service, we suggest you first try to contact your regional office. Persons with questions regarding electronic payments may call, toll free, the department's Electronic Funds Transfer Helpline by dialing 1-800-433-8631.

ARE YOU REQUIRED TO WITHHOLD? If you have an office or conduct business in this state and are considered an employer for federal purposes, you must withhold income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in this state.

If you pay a nonresident of Nebraska for personal services performed in this state, even when the person is not your employee, and the payment is not subject to federal withholding you may still be required to withhold for Nebraska.

WITHHOLDING CERTIFICATE. Every person who is required to withhold must obtain a Nebraska Income Tax Withholding Certificate. The certificate contains your Nebraska identification number. The certificate must be kept in your permanent records.

The certificate can be obtained by filing a Nebraska Tax Application, Form 20, with the department. There is no fee for this certificate.

Multiple locations. An employer with more than one location or accounting office may file deposits and returns for all locations, or for a region, separate location, or district.

Taxable wages. All amounts determined to be wages and subject to federal withholding are also wages for Nebraska purposes. They are subject to Nebraska withholding if paid for services performed in this state.

Cancelling the withholding certificate. If an employer or payor no longer expects to make payments subject to withholding, the withholding certificate can be cancelled. This can be done by checking the box above the name and location address on the Nebraska Quarterly Withholding Return, Form 941N, indicating that this is the final return. The withholding certificate can also be cancelled by filing a Nebraska Change Request, Form 22.

GAMBLING Winnings. Gambling winnings and other payments that are subject to federal withholding are subject to Nebraska withholding. See page 4.

PENSION AND ANNUITY WITHHOLDING ON AND AFTER JANUARY 1, 2006. Prior law had made state income tax withholding on such payments voluntary upon request of the annuitant or payee. **The law now requires that withholding for state tax occur whenever the recipient has federal withholding taken from a pension or annuity payment. See page 4.**

"Wages" for Nebraska purposes does not include amounts subject to 26 U.S.C. section 3406 (backup withholding on interest and dividends). These amounts are not subject to Nebraska withholding.

PAYROLL PERIOD. The payroll period is the same you usually use to pay wages. The payroll period for Nebraska purposes is the same period used for federal withholding.

WITHHOLDING FROM EMPLOYEES. Each employee is required by the Internal Revenue Service to file a Federal Form W-4, Employee's Withholding Allowance Certificate. This W-4 is also used for Nebraska income tax withholding. The employer must withhold Nebraska tax for each employee using the Federal Form W-4 allowances.

An employee may request that an added amount for Nebraska purposes be withheld by the employer. The additional amount withheld will be treated in the same manner as other required withholding. **The employee should complete a written statement requesting the additional amount of state withholding.**

The same marital status and number of withholding allowances claimed for federal purposes must be used for Nebraska. The employer is not allowed to accept one Federal Form W-4 for federal withholding and a different one for Nebraska withholding.

EXEMPT EMPLOYEES. If employees claim exemption from federal withholding because they did not have a liability last year and expect none this year, they are exempt from Nebraska withholding also. If the IRS requires withholding for an individual who has previously claimed exemption from withholding, that person is also subject to Nebraska withholding.

NONRESIDENT EMPLOYEES. Nonresidents who work in Nebraska with wages subject to federal withholding are subject to the same withholding on their entire wages as that used for Nebraska residents.

A Nebraska Employee Certificate for Allocation of Withholding Tax, Form 9N, may be filed with the employer by any nonresident employee who is working for an employer in both Nebraska and other states. The form is used to designate the percentage of the wages subject to withholding for Nebraska purposes.

The employer first calculates the withholding for a nonresident on the total wages paid using either the percentage method or the wage bracket method. After figuring what the withholding would be, the employer multiplies the withholding amount

calculated by the percentage subject to withholding contained on the Form 9N. This result is the amount to be withheld for the nonresident.

The percentage on the Form 9N is only for the purpose of making the Nebraska withholding approximate the expected liability to Nebraska. **The percentage used for withholding purposes does not determine the wage amount that must be included on the Form W-2 as Nebraska wages.**

NONRESIDENTS PERFORMING PERSONAL SERVICES. A nonresident who performs personal services within Nebraska and who is not subject to federal withholding may still be subject to Nebraska withholding. There are special rates and methods for the withholding from nonresidents who are not subject to federal withholding. The necessary instructions and rates are on page 5.

Withholding is required when a private individual makes a payment or payments of more than \$5,000 to a nonresident performing personal services in Nebraska. Withholding is also required when those engaged in business or with a business location in Nebraska make payment(s) to any nonresident individual, partnership, corporation, or limited liability company of more than \$600 for performing personal services.

FILING AND PAYMENT REQUIREMENTS

QUARTERLY RETURN. Every employer maintaining an office or conducting business in this state, and making payments to employees, is required to file the Nebraska Quarterly Withholding Return, Form 941N, unless licensed as an annual filer.

Form 941N is filed whether or not there were payments made during the quarter that were subject to Nebraska withholding. The Form 941N is due on or before the last day of the month following the end of the quarter.

All employers who withhold \$500 or more during the first or second month of a quarter must file a monthly deposit. See the following.

MONTHLY DEPOSITS. The amount of taxes withheld determines the frequency of deposits. All employers are required to file returns and remit the tax each quarter.

No monthly deposit is required if, at the month end, the amount withheld during the month is **less than \$500**. The tax withheld can be kept by the employer and paid with the quarterly return due the last day of the month following the end of the calendar quarter.

Monthly deposit is required if the employer has withheld **more than \$500** the first month of the quarter. A monthly deposit must be filed by the 15th day of the next month. A monthly deposit is then required to be made for the second month of the quarter, whether or not the amount withheld for the second month is more than \$500.

Deposit for second month is required if the employer withholds **more than \$500** during the second month of the quarter. It is filed by the 15th day of the following month. Payment of all taxes withheld for both the first and second months is made.

Monthly deposit filing. Every employer required to deposit taxes monthly or who has requested to file monthly must file the Nebraska Employer's Monthly Withholding Deposit, Form 501N. The form is filed by the 15th day of the follow-

ing month. The Form 501N is used only for taxes withheld during the first two months of the quarter. The taxes withheld for the third month of each quarter are paid with the Nebraska Quarterly Withholding Return, Form 941N.

An employer who wants to begin receiving monthly Forms 501N from the department must complete and file a Nebraska Change Request, Form 22.

ANNUAL FILERS. Employers who have been licensed to file on an annual basis file a single Form 941N for the entire calendar year. This return is due on or before January 31 of the following year. Quarterly returns will not be sent for the first three quarters of the year.

ANNUAL RECONCILIATION OF INCOME TAX WITHHELD. A Nebraska Reconciliation of Income Tax Withheld, Form W-3N, is mailed at year-end to each licensed employer including annual filers. It is mailed separately from the fourth quarter Form 941N. A Form W-3N is also mailed when you indicate you no longer make payments subject to Nebraska withholding. The Form W-3N is due on or before March 15 of the following year. It is filed separately from Form 941N.

The Form W-3N also serves to send the following Nebraska copies: Wage and Tax Statements, Federal Forms W-2; Certain Gambling Winnings, Federal Forms W-2G; Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., Federal Forms 1099-R; and Miscellaneous Income, Federal Forms 1099-MISC; for each employee or payee for whom Nebraska income tax has been withheld during the year.

PREIDENTIFIED RETURN. The Nebraska Department of Revenue will send returns to each licensed employer. These returns can be used only by the employer or payor whose name is printed on the form.

If you have not received a preidentified return for the reporting period, request a duplicate from the department. Do not file returns which are photocopies, returns from another tax period, or returns which have not been preidentified. If the business name or location or mailing address is not correct, mark through the incorrect information. Plainly print the correct information. If you have opted to make payments by electronic funds transfer, you will not be sent a preidentified Form 501N; however, you will continue to receive other preidentified forms.

ELECTRONIC PAYMENTS. The department allows all types of withholding tax payments to be made by electronic funds transfer. Employers interested in participating in this program must first register with the department by calling 1-800-433-8631. An Electronic Funds Transfer Information Guide explaining this program is available upon request from the department.

Magnetic tape filing. The department allows the reporting of the Nebraska copies of Forms W-2, 1099-R, 1099-MISC, or W-2G on magnetic media or diskette. Before this reporting can be used, the employer or paying agent must file a Nebraska Application for Computer Reporting, Form 4419N.

The magnetic tape or diskette must meet the specifications in the information guides entitled Nebraska Computer Reporting Procedure 21C and 21CM. The Nebraska guidelines are used in combination with the federal guidelines in publications 1220 and 42-007 for magnetically filing these forms.

At the present time, the department does not allow for the filing of W-2, 1099-MISC, 1099-R, and W-2G information through electronic mail or electronic bulletin board.

WHERE TO FILE. All taxes withheld and returns filed must be sent to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Receiving forms. All preidentified forms are mailed by the department a short time before the forms are required to be filed. The preidentified forms must be used.

Federal forms can either be obtained from the Internal Revenue Service or from commercial distributors.

DETERMINING WITHHOLDING. There are several ways to figure income tax withholding. You can use the Nebraska percentage method or the Nebraska wage bracket method, regardless of the method used to calculate the federal withholding.

If you calculate federal withholding using the following methods, the same method of figuring the tax can be used for Nebraska. The methods that can be used are: annualized wages method, average estimated wages, cumulative wages, and part-year employment methods.

If you do not use one of these methods for federal withholding, the percentage method or the wage bracket method must be used for Nebraska.

PERCENTAGE METHOD. If you do not want to use the wage bracket tables to figure how much income tax to withhold, or if the amount of wages paid is more than the amounts included on the wage bracket tables, you can use a percentage computation based on the following table and the appropriate rate tables on page 6 or 7. This method works for any level of wages and any number of withholding allowances the employee claims.

Find the amount to withhold in the following manner:

INCOME TAX WITHHOLDING—PERCENTAGE METHOD	
Percentage Method Withholding Table	
Effective January 1, 2007	
Payroll Period	Value of One Withholding Allowance
Weekly.....	\$29.42
Biweekly.....	58.85
Semimonthly.....	63.75
Monthly.....	127.50
Quarterly.....	382.50
Semiannually.....	765.00
Annually.....	1,530.00
Daily or Miscellaneous.....	5.88

1. Multiply one withholding allowance for the appropriate payroll period from the table to the left by the number of allowances claimed by the employee.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold on the appropriate table on page 6 or 7. Use the payroll period and filing status of the employee.

WAGE BRACKET METHOD. Under the wage bracket method, use the proper table from pages 8 through 25, for the

employee's marital status and your payroll period. Next, find the correct amount to withhold using the wage amount and the number of withholding allowances claimed. If the employee claims more than ten allowances, the amount of wages must be adjusted. However, if the federal withholding is computed on ten allowances even if the employee claims more than ten allowances, use the same method for Nebraska withholding.

Adjusting wage bracket withholding for more than ten withholding allowances. The wage bracket tables include up to ten allowances. To adapt the table for more than ten allowances:

1. Multiply the number of withholding allowances claimed over ten by the withholding allowance value for the payroll period used in the table to the left.
2. Subtract the result from the employee's wages.
3. Apply the wage amount after the subtraction to the withholding tables, and withhold the amount in the column for ten allowances.

This calculation will be used whenever the same method is used for the federal withholding.

BONUSES, SUPPLEMENTAL WAGES, AND TAXABLE AWARDS. In addition to the percentage method and the wage bracket method, you can choose the option of using a flat withholding rate on bonuses, supplemental wages, and other such taxable awards (e.g., commissions, overtime pay, and sales awards, which are not paid at the same time as other wages). The rate of withholding for Nebraska is **5.0 percent** of the bonuses, supplemental income, or other taxable awards subject to the special federal withholding rate of 25 percent.

GAMBLING Winnings. There is a flat withholding rate of **5.0 percent** of the winnings subject to federal withholding. The amount required to be withheld must be reported on Federal Form W-2G.

PENSIONS AND ANNUITIES. For periodic payments of pensions and annuities, the withholding is figured in the same manner as withholding from wages. Payors are to use the same number of allowances and marital status as claimed by the payee on the Federal Form W-P, Withholding Certificate for Pension or Annuity Payments, filed with the payor. Use the appropriate payroll period in the **2007 Nebraska Circular EN** to coincide with the type of periodic payment (i.e., monthly, quarterly), together with the applicable withholding allowances and marital status to compute the amount to withhold for state income tax purposes.

Nonperiodic payments or eligible rollover distributions subject to either the mandatory 10 percent or 20 percent federal withholding rate will withhold at a rate of five percent (5%) of the distribution for state income tax purposes.

Payees choosing to **not** have federal tax withheld are not required to have state income tax withheld. Alternatively, a taxpayer may also request to have **additional** state tax withheld. Payors are to advise payees how to communicate such request(s).

Premature distributions from an IRA are not subject to Nebraska withholding.

Withholding from Nonresidents

on Payments not Subject to Federal Withholding

A Nebraska nonresident who performs personal services within Nebraska and who is not subject to federal withholding may still be subject to Nebraska income tax withholding.

Some persons performing personal services that require withholding include individual athletes, jockeys, consultants, entertainers, performers, public speakers or those providing professional services.

Withholding is not required from payments to nonresident aliens providing personal services who are citizens of a country which has a tax treaty with the United States. The nonresident alien must provide the payor a statement regarding the tax exempt status of the income earned.

Personal services exclude services performed where capital furnished by the nonresident is a material income-producing factor. Capital is considered a material income-producing factor whenever the value of the use of capital, or the value of capital furnished, is in excess of 50 percent of the amount of payment.

WHO MUST WITHHOLD. Any person making a payment or payments of more than \$5,000 to a nonresident individual for personal services performed in Nebraska will be required to withhold Nebraska income tax. Those engaged in business in Nebraska or with a Nebraska business location making a payment or payments to a nonresident individual in excess of \$600 will also be required to withhold Nebraska income tax.

FORM W-4NA. The payor and payee are to complete Nebraska Withholding Certificate, Form W-4NA, to compute the amount to be withheld from payments for personal services in Nebraska. A copy of Form W-4NA is on page 27. The withholding is reported to the person performing the personal services and the department in the same manner as wages or other payments subject to withholding by using a Federal Form 1099-MISC and Forms 941N and W-3N.

DETERMINING THE AMOUNT TO BE WITHHELD. This computation of the amount withheld is **not** the same as the method for wages. If the amount of the payment less allowable expenses is less than \$28,000, the amount withheld will be 4.0 percent of the payment less expenses. If the payment less allowable expenses is \$28,000 or more, the amount withheld will be 6.0 percent of the total amount of the payment less expenses.

Any nonresident performing personal services may provide the payor with a statement of expenses reasonably and directly related to the personal services performed in Nebraska. The

expenses claimed may not exceed 50 percent of the payments. The total payment to the individual may be reduced by the allowable expenses before figuring the amount to withhold by using Nebraska Withholding Certificate, Form W-4NA.

If more than one payment is made for the same services or for services that are a part of the same job or project, then all of the payments will be added in order to determine the correct rate of withholding. If the sum of the payments less expenses was \$28,000 or more and some of the withholding was at the lower rate, the amount withheld from the later payments must be increased to make the total withholding equal 6.0 percent of the total of all the payments.

PAYMENTS TO A CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY COMPANY FOR PERSONAL SERVICES. If the payment is made to a corporation, partnership, or limited liability company for personal services provided, and if the entity is controlled by the individual(s) performing the services, withholding will also be required. **The payment will be considered made directly to the individual(s) involved.**

Every payor required to deduct and withhold from a payment to a corporation, partnership, or limited liability company is also required to furnish a statement in duplicate on Form 1099-MISC to each shareholder, partner, or member who performs services within this state. The total payment must be divided among the shareholders, partners, or members performing the service in Nebraska according to their interest in the entity. The amount withheld, which is computed on the total payments to the corporation, partnership, or limited liability company is divided among the shareholders, partners, or members in a similar manner, and is allowed as a credit on the individual income tax returns of the shareholders, partners, or members.

If the partnership, corporation, or limited liability company fails to give the payor the information needed to prepare the Federal Form 1099-MISC for the shareholders, partners, or members, the payor must prepare the Federal Form 1099-MISC in the name of the corporation, partnership, or limited liability company and send the copies normally given to the payee to the Nebraska Department of Revenue as if the forms were not deliverable.

Payors are to issue Forms 1099-MISC to nonresidents providing personal services by February 15 following the close of the calendar year, or within 30 days after the service has been provided.

Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2007)

Remember: The appropriate withholding allowance value must first be subtracted from the wage amounts before using these tables. (see page 4)

TABLE 1-WEEKLY Payroll Period

a. SINGLE person-including head of household:			b. MARRIED person-including surviving spouse:		
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>
Not over—	\$ 42	\$ 0.00	Not over—	\$ 101	\$ 0.00
Over- But not over-		of excess over-	Over- But not over-		of excess over-
\$ 42	\$ 85	plus 2.43% \$ 42	\$ 101	159	plus 2.43% \$ 101
85	298	plus 3.38% 85	159	431	plus 3.38% 159
298	438	plus 5.19% 298	431	681	plus 5.19% 431
438	540	plus 6.41% 438	681	826	plus 6.41% 681
540	1,040	plus 6.81% 540	826	1,120	plus 6.81% 826
1,040	1,444	plus 7.04% 1,040	1,120	1,447	plus 7.04% 1,120
1,444	—	plus 7.18% 1,444	1,447	—	plus 7.18% 1,447

TABLE 2-BIWEEKLY Payroll Period

a. SINGLE person-including head of household:			b. MARRIED person-including surviving spouse:		
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>
Not over—	\$ 85	\$ 0.00	Not over—	\$ 202	\$ 0.00
Over- But not over-		of excess over-	Over- But not over-		of excess over-
\$ 85	\$ 169	plus 2.43% \$ 85	\$ 202	\$ 317	plus 2.43% \$ 202
169	596	plus 3.38% 169	317	862	plus 3.38% 317
596	875	plus 5.19% 596	862	1,362	plus 5.19% 862
875	1,081	plus 6.41% 875	1,362	1,652	plus 6.41% 1,362
1,081	2,081	plus 6.81% 1,081	1,652	2,240	plus 6.81% 1,652
2,081	2,888	plus 7.04% 2,081	2,240	2,894	plus 7.04% 2,240
2,888	—	plus 7.18% 2,888	2,894	—	plus 7.18% 2,894

TABLE 3-SEMIMONTHLY Payroll Period

a. SINGLE person-including head of household:			b. MARRIED person-including surviving spouse:		
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>
Not over—	\$ 92	\$ 0.00	Not over—	\$ 219	\$ 0.00
Over- But not over-		of excess over-	Over- But not over-		of excess over-
\$ 92	\$ 183	plus 2.43% \$ 92	\$ 219	\$ 344	plus 2.43% \$ 219
183	646	plus 3.38% 183	344	933	plus 3.38% 344
646	948	plus 5.19% 646	933	1,475	plus 5.19% 933
948	1,171	plus 6.41% 948	1,475	1,790	plus 6.41% 1,475
1,171	2,254	plus 6.81% 1,171	1,790	2,427	plus 6.81% 1,790
2,254	3,129	plus 7.04% 2,254	2,427	3,135	plus 7.04% 2,427
3,129	—	plus 7.18% 3,129	3,135	—	plus 7.18% 3,135

TABLE 4-MONTHLY Payroll Period

a. SINGLE person-including head of household:			b. MARRIED person-including surviving spouse:		
<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>	<i>If the amount of wages is:</i>		<i>The Nebraska income tax withheld is:</i>
Not over—	\$ 183	\$ 0.00	Not over—	\$ 438	\$ 0.00
Over- But not over-		of excess over-	Over- But not over-		of excess over-
\$ 183	\$ 367	plus 2.43% \$ 183	\$ 438	\$ 688	plus 2.43% \$ 438
367	1,292	plus 3.38% 367	688	1,867	plus 3.38% 688
1,292	1,896	plus 5.19% 1,292	1,867	2,950	plus 5.19% 1,867
1,896	2,342	plus 6.41% 1,896	2,950	3,579	plus 6.41% 2,950
2,342	4,508	plus 6.81% 2,342	3,579	4,854	plus 6.81% 3,579
4,508	6,258	plus 7.04% 4,508	4,854	6,271	plus 7.04% 4,854
6,258	—	plus 7.18% 6,258	6,271	—	plus 7.18% 6,271

Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2007)

Remember: The appropriate withholding allowance value must first be subtracted from the wage amounts before using these tables. (see page 4)

TABLE 5 - QUARTERLY Payroll Period

a. SINGLE person-including head of household:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 550 \$ 0.00

Over-	But not over-	of excess over-	
\$ 550	\$ 1,100	plus 2.43% \$ 550	
1,100	3,875	plus 3.38% 1,100	
3,875	5,688	plus 5.19% 3,875	
5,688	7,025	plus 6.41% 5,688	
7,025	13,525	plus 6.81% 7,025	
13,525	18,775	plus 7.04% 13,525	
18,775	—	plus 7.18% 18,775	

b. MARRIED person-including surviving spouse:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 1,313 \$ 0.00

Over-	But not over-	of excess over-	
\$ 1,313	\$ 2,063	plus 2.43% \$ 1,313	
2,063	5,600	plus 3.38% 2,063	
5,600	8,850	plus 5.19% 5,600	
8,850	10,738	plus 6.41% 8,850	
10,738	14,563	plus 6.81% 10,738	
14,563	18,813	plus 7.04% 14,563	
18,813	—	plus 7.18% 18,813	

TABLE 6 - SEMIANNUAL Payroll Period

a. SINGLE person-including head of household:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 1,100 \$ 0.00

Over-	But not over-	of excess over-	
\$ 1,100	\$ 2,200	plus 2.43% \$ 1,100	
2,200	7,750	plus 3.38% 2,200	
7,750	11,375	plus 5.19% 7,750	
11,375	14,050	plus 6.41% 11,375	
14,050	27,050	plus 6.81% 14,050	
27,050	37,550	plus 7.04% 27,050	
37,550	—	plus 7.18% 37,550	

b. MARRIED person-including surviving spouse:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 2,625 \$ 0.00

Over-	But not over-	of excess over-	
\$ 2,625	\$ 4,125	plus 2.43% \$ 2,625	
4,125	11,200	plus 3.38% 4,125	
11,200	17,700	plus 5.19% 11,200	
17,700	21,475	plus 6.41% 17,700	
21,475	29,125	plus 6.81% 21,475	
29,125	37,625	plus 7.04% 29,125	
37,625	—	plus 7.18% 37,625	

TABLE 7 - ANNUAL Payroll Period

a. SINGLE person-including head of household:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 2,200 \$ 0.00

Over-	But not over-	of excess over-	
\$ 2,200	\$ 4,400	plus 2.43% \$ 2,200	
4,400	15,500	plus 3.38% 4,400	
15,500	22,750	plus 5.19% 15,500	
22,750	28,100	plus 6.41% 22,750	
28,100	54,100	plus 6.81% 28,100	
54,100	75,100	plus 7.04% 54,100	
75,100	—	plus 7.18% 75,100	

b. MARRIED person-including surviving spouse:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 5,250 \$ 0.00

Over-	But not over-	of excess over-	
\$ 5,250	\$ 8,250	plus 2.43% \$ 5,250	
8,250	22,400	plus 3.38% 8,250	
22,400	35,400	plus 5.19% 22,400	
35,400	42,950	plus 6.41% 35,400	
42,950	58,250	plus 6.81% 42,950	
58,250	75,250	plus 7.04% 58,250	
75,250	—	plus 7.18% 75,250	

TABLE 8 - DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person-including head of household:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 8 \$ 0.00

Over-	But not over-	of excess over-	
\$ 8	\$ 17	plus 2.43% \$ 8	
17	60	plus 3.38% 17	
60	88	plus 5.19% 60	
88	108	plus 6.41% 88	
108	208	plus 6.81% 108	
208	289	plus 7.04% 208	
289	—	plus 7.18% 289	

b. MARRIED person-including surviving spouse:

If the amount
of wages is: The Nebraska income
tax withheld is:

Not over— \$ 20 \$ 0.00

Over-	But not over-	of excess over-	
\$ 20	\$ 32	plus 2.43% \$ 20	
32	86	plus 3.38% 32	
86	136	plus 5.19% 86	
136	165	plus 6.41% 136	
165	224	plus 6.81% 165	
224	289	plus 7.04% 224	
289	—	plus 7.18% 289	

Nebraska Income Tax Withholding
SINGLE PERSONS—WEEKLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	1.38	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	1.72	0.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	2.05	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	2.39	1.40	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	2.73	1.74	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	3.07	2.07	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	3.41	2.41	1.42	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	3.74	2.75	1.76	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	4.08	3.09	2.09	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	4.42	3.43	2.43	1.44	0.62	0.00	0.00	0.00	0.00	0.00	0.00
190	200	4.76	3.76	2.77	1.77	0.86	0.00	0.00	0.00	0.00	0.00	0.00
200	210	5.10	4.10	3.11	2.11	1.12	0.00	0.00	0.00	0.00	0.00	0.00
210	220	5.43	4.44	3.45	2.45	1.46	0.63	0.00	0.00	0.00	0.00	0.00
220	230	5.77	4.78	3.78	2.79	1.79	0.87	0.00	0.00	0.00	0.00	0.00
230	240	6.11	5.12	4.12	3.13	2.13	1.14	0.00	0.00	0.00	0.00	0.00
240	250	6.45	5.45	4.46	3.46	2.47	1.48	0.64	0.00	0.00	0.00	0.00
250	260	6.79	5.79	4.80	3.80	2.81	1.81	0.89	0.00	0.00	0.00	0.00
260	270	7.12	6.13	5.14	4.14	3.15	2.15	1.16	0.00	0.00	0.00	0.00
270	280	7.46	6.47	5.47	4.48	3.48	2.49	1.50	0.66	0.00	0.00	0.00
280	290	7.80	6.81	5.81	4.82	3.82	2.83	1.83	0.90	0.00	0.00	0.00
290	300	8.14	7.14	6.15	5.15	4.16	3.17	2.17	1.18	0.00	0.00	0.00
300	310	8.60	7.48	6.49	5.49	4.50	3.50	2.51	1.52	0.67	0.00	0.00
310	320	9.12	7.82	6.83	5.83	4.84	3.84	2.85	1.85	0.91	0.00	0.00
320	330	9.64	8.16	7.16	6.17	5.17	4.18	3.19	2.19	1.20	0.00	0.00
330	340	10.16	8.63	7.50	6.51	5.51	4.52	3.52	2.53	1.53	0.69	0.00
340	350	10.68	9.15	7.84	6.84	5.85	4.86	3.86	2.87	1.87	0.93	0.00
350	360	11.20	9.67	8.18	7.18	6.19	5.19	4.20	3.21	2.21	1.22	0.00
360	370	11.72	10.19	8.66	7.52	6.53	5.53	4.54	3.54	2.55	1.55	0.70
370	380	12.24	10.71	9.18	7.86	6.86	5.87	4.88	3.88	2.89	1.89	0.94
380	390	12.76	11.23	9.70	8.20	7.20	6.21	5.21	4.22	3.22	2.23	1.24
390	400	13.27	11.75	10.22	8.69	7.54	6.55	5.55	4.56	3.56	2.57	1.57
400	410	13.79	12.27	10.74	9.21	7.88	6.88	5.89	4.90	3.90	2.91	1.91
410	420	14.31	12.79	11.26	9.73	8.22	7.22	6.23	5.23	4.24	3.24	2.25
420	430	14.83	13.30	11.78	10.25	8.72	7.56	6.57	5.57	4.58	3.58	2.59
430	440	15.35	13.82	12.30	10.77	9.24	7.90	6.90	5.91	4.91	3.92	2.93
440	450	15.96	14.34	12.82	11.29	9.76	8.24	7.24	6.25	5.25	4.26	3.26
450	460	16.60	14.86	13.33	11.81	10.28	8.75	7.58	6.59	5.59	4.60	3.60
460	470	17.24	15.38	13.85	12.33	10.80	9.27	7.92	6.92	5.93	4.93	3.94
470	480	17.88	16.00	14.37	12.85	11.32	9.79	8.26	7.26	6.27	5.27	4.28
480	490	18.52	16.64	14.89	13.36	11.84	10.31	8.78	7.60	6.60	5.61	4.62
490	500	19.16	17.28	15.41	13.88	12.36	10.83	9.30	7.94	6.94	5.95	4.95
500	510	19.80	17.92	16.03	14.40	12.88	11.35	9.82	8.30	7.28	6.29	5.29
510	520	20.45	18.56	16.67	14.92	13.39	11.87	10.34	8.81	7.62	6.62	5.63
520	530	21.09	19.20	17.32	15.44	13.91	12.39	10.86	9.33	7.96	6.96	5.97
530	540	21.73	19.84	17.96	16.07	14.43	12.91	11.38	9.85	8.33	7.30	6.31
540	550	22.39	20.48	18.60	16.71	14.95	13.42	11.90	10.37	8.84	7.64	6.64
550	560	23.07	21.12	19.24	17.35	15.47	13.94	12.42	10.89	9.36	7.98	6.98
560	570	23.75	21.76	19.88	17.99	16.11	14.46	12.94	11.41	9.88	8.36	7.32
570	580	24.43	22.43	20.52	18.63	16.75	14.98	13.45	11.93	10.40	8.87	7.66
580	590	25.11	23.11	21.16	19.28	17.39	15.50	13.97	12.45	10.92	9.39	8.00
590	600	25.80	23.79	21.80	19.92	18.03	16.14	14.49	12.97	11.44	9.91	8.39
600	610	26.48	24.47	22.47	20.56	18.67	16.79	15.01	13.49	11.96	10.43	8.90
610	620	27.16	25.15	23.15	21.20	19.31	17.43	15.54	14.00	12.48	10.95	9.42
620	630	27.84	25.83	23.83	21.84	19.95	18.07	16.18	14.52	13.00	11.47	9.94
630	640	28.52	26.52	24.51	22.51	20.59	18.71	16.82	15.04	13.52	11.99	10.46
640	650	29.20	27.20	25.19	23.19	21.24	19.35	17.46	15.58	14.03	12.51	10.98
650	660	29.88	27.88	25.87	23.87	21.88	19.99	18.10	16.22	14.55	13.03	11.50
660	670	30.56	28.56	26.56	24.55	22.55	20.63	18.75	16.86	15.07	13.55	12.02
670	680	31.24	29.24	27.24	25.23	23.23	21.27	19.39	17.50	15.62	14.06	12.54
680	690	31.92	29.92	27.92	25.91	23.91	21.91	20.03	18.14	16.26	14.58	13.06
690	700	32.61	30.60	28.60	26.59	24.59	22.59	20.67	18.78	16.90	15.10	13.58
700	710	33.29	31.28	29.28	27.28	25.27	23.27	21.31	19.42	17.54	15.65	14.09
710	720	33.97	31.96	29.96	27.96	25.95	23.95	21.95	20.06	18.18	16.29	14.61
720	730	34.65	32.64	30.64	28.64	26.63	24.63	22.63	20.71	18.82	16.93	15.13
730	740	35.33	33.33	31.32	29.32	27.32	25.31	23.31	21.35	19.46	17.58	15.69
740	750	36.01	34.01	32.00	30.00	28.00	25.99	23.99	21.99	20.10	18.22	16.33

Nebraska

Nebraska Income Tax Withholding
SINGLE PERSONS—WEEKLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
750	760	36.69	34.69	32.68	30.68	28.68	26.67	24.67	22.67	20.74	18.86	16.97
760	770	37.37	35.37	33.37	31.36	29.36	27.35	25.35	23.35	21.38	19.50	17.61
770	780	38.05	36.05	34.05	32.04	30.04	28.04	26.03	24.03	22.03	20.14	18.25
780	790	38.73	36.73	34.73	32.72	30.72	28.72	26.71	24.71	22.71	20.78	18.89
790	800	39.42	37.41	35.41	33.40	31.40	29.40	27.39	25.39	23.39	21.42	19.54
800	810	40.10	38.09	36.09	34.09	32.08	30.08	28.08	26.07	24.07	22.06	20.18
810	820	40.78	38.77	36.77	34.77	32.76	30.76	28.76	26.75	24.75	22.75	20.82
820	830	41.46	39.45	37.45	35.45	33.44	31.44	29.44	27.43	25.43	23.43	21.46
830	840	42.14	40.14	38.13	36.13	34.13	32.12	30.12	28.11	26.11	24.11	22.10
840	850	42.82	40.82	38.81	36.81	34.81	32.80	30.80	28.80	26.79	24.79	22.79
850	860	43.50	41.50	39.49	37.49	35.49	33.48	31.48	29.48	27.47	25.47	23.47
860	870	44.18	42.18	40.18	38.17	36.17	34.16	32.16	30.16	28.15	26.15	24.15
870	880	44.86	42.86	40.86	38.85	36.85	34.85	32.84	30.84	28.84	26.83	24.83
880	890	45.54	43.54	41.54	39.53	37.53	35.53	33.52	31.52	29.52	27.51	25.51
890	900	46.23	44.22	42.22	40.21	38.21	36.21	34.20	32.20	30.20	28.19	26.19
900	910	46.91	44.90	42.90	40.90	38.89	36.89	34.89	32.88	30.88	28.87	26.87
910	920	47.59	45.58	43.58	41.58	39.57	37.57	35.57	33.56	31.56	29.56	27.55
920	930	48.27	46.26	44.26	42.26	40.25	38.25	36.25	34.24	32.24	30.24	28.23
930	940	48.95	46.95	44.94	42.94	40.94	38.93	36.93	34.92	32.92	30.92	28.91
940	950	49.63	47.63	45.62	43.62	41.62	39.61	37.61	35.61	33.60	31.60	29.60
950	960	50.31	48.31	46.30	44.30	42.30	40.29	38.29	36.29	34.28	32.28	30.28
960	970	50.99	48.99	46.99	44.98	42.98	40.97	38.97	36.97	34.96	32.96	30.96
970	980	51.67	49.67	47.67	45.66	43.66	41.66	39.65	37.65	35.65	33.64	31.64
980	990	52.35	50.35	48.35	46.34	44.34	42.34	40.33	38.33	36.33	34.32	32.32
990	1,000	53.04	51.03	49.03	47.02	45.02	43.02	41.01	39.01	37.01	35.00	33.00
1,000	1,010	53.72	51.71	49.71	47.71	45.70	43.70	41.70	39.69	37.69	35.68	33.68
1,010	1,020	54.40	52.39	50.39	48.39	46.38	44.38	42.38	40.37	38.37	36.37	34.36
1,020	1,030	55.08	53.07	51.07	49.07	47.06	45.06	43.06	41.05	39.05	37.05	35.04
1,030	1,040	55.76	53.76	51.75	49.75	47.75	45.74	43.74	41.73	39.73	37.73	35.72
1,040	1,050	56.45	54.44	52.43	50.43	48.43	46.42	44.42	42.42	40.41	38.41	36.41
1,050	1,060	57.16	55.12	53.11	51.11	49.11	47.10	45.10	43.10	41.09	39.09	37.09
1,060	1,070	57.86	55.80	53.80	51.79	49.79	47.78	45.78	43.78	41.77	39.77	37.77
1,070	1,080	58.56	56.49	54.48	52.47	50.47	48.47	46.46	44.46	42.46	40.45	38.45
1,080	1,090	59.27	57.20	55.16	53.15	51.15	49.15	47.14	45.14	43.14	41.13	39.13
1,090	1,100	59.97	57.90	55.84	53.83	51.83	49.83	47.82	45.82	43.82	41.81	39.81
1,100	1,110	60.68	58.60	56.53	54.52	52.51	50.51	48.51	46.50	44.50	42.49	40.49
1,110	1,120	61.38	59.31	57.24	55.20	53.19	51.19	49.19	47.18	45.18	43.18	41.17
1,120	1,130	62.08	60.01	57.94	55.88	53.87	51.87	49.87	47.86	45.86	43.86	41.85
1,130	1,140	62.79	60.72	58.65	56.57	54.56	52.55	50.55	48.54	46.54	44.54	42.53
1,140	1,150	63.49	61.42	59.35	57.28	55.24	53.23	51.23	49.23	47.22	45.22	43.22
1,150	1,160	64.20	62.12	60.05	57.98	55.92	53.91	51.91	49.91	47.90	45.90	43.90
1,160	1,170	64.90	62.83	60.76	58.69	56.62	54.59	52.59	50.59	48.58	46.58	44.58
1,170	1,180	65.60	63.53	61.46	59.39	57.32	55.28	53.27	51.27	49.27	47.26	45.26
1,180	1,190	66.31	64.24	62.17	60.09	58.02	55.96	53.95	51.95	49.95	47.94	45.94
1,190	1,200	67.01	64.94	62.87	60.80	58.73	56.66	54.63	52.63	50.63	48.62	46.62
1,200	1,210	67.72	65.64	63.57	61.50	59.43	57.36	55.32	53.31	51.31	49.30	47.30
1,210	1,220	68.42	66.35	64.28	62.21	60.14	58.06	56.00	53.99	51.99	49.99	47.98
1,220	1,230	69.12	67.05	64.98	62.91	60.84	58.77	56.70	54.67	52.67	50.67	48.66
1,230	1,240	69.83	67.76	65.69	63.61	61.54	59.47	57.40	55.35	53.35	51.35	49.34
1,240	1,250	70.53	68.46	66.39	64.32	62.25	60.18	58.10	56.04	54.03	52.03	50.03
1,250	1,260	71.24	69.16	67.09	65.02	62.95	60.88	58.81	56.74	54.71	52.71	50.71
1,260	1,270	71.94	69.87	67.80	65.73	63.66	61.58	59.51	57.44	55.39	53.39	51.39
1,270	1,280	72.64	70.57	68.50	66.43	64.36	62.29	60.22	58.15	56.08	54.07	52.07
1,280	1,290	73.35	71.28	69.21	67.13	65.06	62.99	60.92	58.85	56.78	54.75	52.75
1,290	1,300	74.05	71.98	69.91	67.84	65.77	63.70	61.62	59.55	57.48	55.43	53.43
1,300	1,310	74.76	72.68	70.61	68.54	66.47	64.40	62.33	60.26	58.19	56.12	54.11
1,310	1,320	75.46	73.39	71.32	69.25	67.18	65.10	63.03	60.96	58.89	56.82	54.79
1,320	1,330	76.16	74.09	72.02	69.95	67.88	65.81	63.74	61.67	59.59	57.52	55.47
1,330	1,340	76.87	74.80	72.73	70.65	68.58	66.51	64.44	62.37	60.30	58.23	56.16
1,340	1,350	77.57	75.50	73.43	71.36	69.29	67.22	65.14	63.07	61.00	58.93	56.86
1,350	1,360	78.28	76.20	74.13	72.06	69.99	67.92	65.85	63.78	61.71	59.64	57.56
1,360	1,370	78.98	76.91	74.84	72.77	70.70	68.62	66.55	64.48	62.41	60.34	58.27
1,370	1,380	79.68	77.61	75.54	73.47	71.40	69.33	67.26	65.19	63.11	61.04	58.97
1,380	1,390	80.39	78.32	76.25	74.17	72.10	70.03	67.96	65.89	63.82	61.75	59.68
1,390	1,400	81.09	79.02	76.95	74.88	72.81	70.74	68.66	66.59	64.52	62.45	60.38
1,400	1,410	81.80	79.72	77.65	75.58	73.51	71.44	69.37	67.30	65.23	63.16	61.08
1,410	1,420	82.50	80.43	78.36	76.29	74.22	72.14	70.07	68.00	65.93	63.86	61.79
1,420	1,430	83.20	81.13	79.06	76.99	74.92	72.85	70.78	68.71	66.63	64.56	62.49
1,430	1,440	83.91	81.84	79.77	77.69	75.62	73.55	71.48	69.41	67.34	65.27	63.20

1,440 and over—Use Table 1a on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
MARRIED PERSONS—WEEKLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	135	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	145	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	155	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	165	1.44	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	175	1.78	0.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	185	2.12	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	195	2.46	1.46	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	205	2.80	1.80	0.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	215	3.13	2.14	1.22	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	225	3.47	2.48	1.48	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	235	3.81	2.82	1.82	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	245	4.15	3.15	2.16	1.23	0.52	0.00	0.00	0.00	0.00	0.00	0.00
245	255	4.49	3.49	2.50	1.50	0.76	0.00	0.00	0.00	0.00	0.00	0.00
255	265	4.82	3.83	2.84	1.84	1.00	0.00	0.00	0.00	0.00	0.00	0.00
265	275	5.16	4.17	3.17	2.18	1.25	0.53	0.00	0.00	0.00	0.00	0.00
275	285	5.50	4.51	3.51	2.52	1.52	0.78	0.00	0.00	0.00	0.00	0.00
285	295	5.84	4.84	3.85	2.85	1.86	1.02	0.00	0.00	0.00	0.00	0.00
295	305	6.18	5.18	4.19	3.19	2.20	1.26	0.55	0.00	0.00	0.00	0.00
305	315	6.51	5.52	4.53	3.53	2.54	1.54	0.79	0.00	0.00	0.00	0.00
315	325	6.85	5.86	4.86	3.87	2.87	1.88	1.03	0.00	0.00	0.00	0.00
325	335	7.19	6.20	5.20	4.21	3.21	2.22	1.28	0.56	0.00	0.00	0.00
335	345	7.53	6.53	5.54	4.54	3.55	2.56	1.56	0.80	0.00	0.00	0.00
345	355	7.87	6.87	5.88	4.88	3.89	2.89	1.90	1.05	0.00	0.00	0.00
355	365	8.20	7.21	6.22	5.22	4.23	3.23	2.24	1.29	0.57	0.00	0.00
365	375	8.54	7.55	6.55	5.56	4.56	3.57	2.58	1.58	0.82	0.00	0.00
375	385	8.88	7.89	6.89	5.90	4.90	3.91	2.91	1.92	1.06	0.00	0.00
385	395	9.22	8.22	7.23	6.23	5.24	4.25	3.25	2.26	1.30	0.59	0.00
395	405	9.56	8.56	7.57	6.57	5.58	4.58	3.59	2.60	1.60	0.83	0.00
405	415	9.89	8.90	7.91	6.91	5.92	4.92	3.93	2.93	1.94	1.07	0.00
415	425	10.23	9.24	8.24	7.25	6.25	5.26	4.27	3.27	2.28	1.32	0.60
425	435	10.57	9.58	8.58	7.59	6.59	5.60	4.60	3.61	2.61	1.62	0.85
435	445	11.07	9.91	8.92	7.92	6.93	5.94	4.94	3.95	2.95	1.96	1.09
445	455	11.59	10.25	9.26	8.26	7.27	6.27	5.28	4.29	3.29	2.30	1.33
455	465	12.11	10.59	9.60	8.60	7.61	6.61	5.62	4.62	3.63	2.63	1.64
465	475	12.62	11.10	9.93	8.94	7.94	6.95	5.96	4.96	3.97	2.97	1.98
475	485	13.14	11.62	10.27	9.28	8.28	7.29	6.29	5.30	4.30	3.31	2.32
485	495	13.66	12.14	10.61	9.61	8.62	7.63	6.63	5.64	4.64	3.65	2.65
495	505	14.18	12.65	11.13	9.95	8.96	7.96	6.97	5.98	4.98	3.99	2.99
505	515	14.70	13.17	11.65	10.29	9.30	8.30	7.31	6.31	5.32	4.32	3.33
515	525	15.22	13.69	12.17	10.64	9.63	8.64	7.65	6.65	5.66	4.66	3.67
525	535	15.74	14.21	12.68	11.16	9.97	8.98	7.98	6.99	5.99	5.00	4.01
535	545	16.26	14.73	13.20	11.68	10.31	9.32	8.32	7.33	6.33	5.34	4.34
545	555	16.78	15.25	13.72	12.20	10.67	9.65	8.66	7.67	6.67	5.68	4.68
555	565	17.30	15.77	14.24	12.71	11.19	9.99	9.00	8.00	7.01	6.01	5.02
565	575	17.81	16.29	14.76	13.23	11.71	10.33	9.34	8.34	7.35	6.35	5.36
575	585	18.33	16.81	15.28	13.75	12.23	10.70	9.67	8.68	7.68	6.69	5.70
585	595	18.85	17.33	15.80	14.27	12.74	11.22	10.01	9.02	8.02	7.03	6.03
595	605	19.37	17.84	16.32	14.79	13.26	11.74	10.35	9.36	8.36	7.37	6.37
605	615	19.89	18.36	16.84	15.31	13.78	12.26	10.73	9.69	8.70	7.70	6.71
615	625	20.41	18.88	17.36	15.83	14.30	12.77	11.25	10.03	9.04	8.04	7.05
625	635	20.93	19.40	17.87	16.35	14.82	13.29	11.77	10.37	9.37	8.38	7.39
635	645	21.45	19.92	18.39	16.87	15.34	13.81	12.29	10.76	9.71	8.72	7.72
645	655	21.97	20.44	18.91	17.39	15.86	14.33	12.80	11.28	10.05	9.06	8.06
655	665	22.49	20.96	19.43	17.90	16.38	14.85	13.32	11.80	10.39	9.39	8.40
665	675	23.00	21.48	19.95	18.42	16.90	15.37	13.84	12.32	10.79	9.73	8.74
675	685	23.52	22.00	20.47	18.94	17.42	15.89	14.36	12.83	11.31	10.07	9.08
685	695	24.16	22.52	20.99	19.46	17.93	16.41	14.88	13.35	11.83	10.41	9.41
695	705	24.80	23.03	21.51	19.98	18.45	16.93	15.40	13.87	12.35	10.82	9.75
705	715	25.44	23.55	22.03	20.50	18.97	17.45	15.92	14.39	12.86	11.34	10.09
715	725	26.08	24.19	22.55	21.02	19.49	17.96	16.44	14.91	13.38	11.86	10.43
725	735	26.72	24.84	23.06	21.54	20.01	18.48	16.96	15.43	13.90	12.38	10.85
735	745	27.36	25.48	23.59	22.06	20.53	19.00	17.48	15.95	14.42	12.90	11.37
745	755	28.00	26.12	24.23	22.58	21.05	19.52	17.99	16.47	14.94	13.41	11.89
755	765	28.64	26.76	24.87	23.09	21.57	20.04	18.51	16.99	15.46	13.93	12.41
765	775	29.28	27.40	25.51	23.63	22.09	20.56	19.03	17.51	15.98	14.45	12.93
775	785	29.93	28.04	26.15	24.27	22.61	21.08	19.55	18.02	16.50	14.97	13.44
785	795	30.57	28.68	26.80	24.91	23.12	21.60	20.07	18.54	17.02	15.49	13.96
795	805	31.21	29.32	27.44	25.55	23.66	22.12	20.59	19.06	17.54	16.01	14.48
805	815	31.85	29.96	28.08	26.19	24.31	22.64	21.11	19.58	18.05	16.53	15.00

Nebraska Income Tax Withholding
MARRIED PERSONS—WEEKLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
815	825	32.49	30.60	28.72	26.83	24.95	23.15	21.63	20.10	18.57	17.05	15.52
825	835	33.14	31.25	29.36	27.47	25.59	23.70	22.15	20.62	19.09	17.57	16.04
835	845	33.82	31.89	30.00	28.11	26.23	24.34	22.67	21.14	19.61	18.09	16.56
845	855	34.50	32.53	30.64	28.76	26.87	24.98	23.18	21.66	20.13	18.60	17.08
855	865	35.19	33.18	31.28	29.40	27.51	25.62	23.74	22.18	20.65	19.12	17.60
865	875	35.87	33.86	31.92	30.04	28.15	26.27	24.38	22.70	21.17	19.64	18.12
875	885	36.55	34.54	32.56	30.68	28.79	26.91	25.02	23.21	21.69	20.16	18.63
885	895	37.23	35.22	33.22	31.32	29.43	27.55	25.66	23.78	22.21	20.68	19.15
895	905	37.91	35.91	33.90	31.96	30.07	28.19	26.30	24.42	22.73	21.20	19.67
905	915	38.59	36.59	34.58	32.60	30.72	28.83	26.94	25.06	23.24	21.72	20.19
915	925	39.27	37.27	35.26	33.26	31.36	29.47	27.58	25.70	23.81	22.24	20.71
925	935	39.95	37.95	35.95	33.94	32.00	30.11	28.23	26.34	24.45	22.76	21.23
935	945	40.63	38.63	36.63	34.62	32.64	30.75	28.87	26.98	25.10	23.28	21.75
945	955	41.31	39.31	37.31	35.30	33.30	31.39	29.51	27.62	25.74	23.85	22.27
955	965	42.00	39.99	37.99	35.98	33.98	32.03	30.15	28.26	26.38	24.49	22.79
965	975	42.68	40.67	38.67	36.67	34.66	32.68	30.79	28.90	27.02	25.13	23.31
975	985	43.36	41.35	39.35	37.35	35.34	33.34	31.43	29.55	27.66	25.77	23.89
985	995	44.04	42.03	40.03	38.03	36.02	34.02	32.07	30.19	28.30	26.41	24.53
995	1,005	44.72	42.72	40.71	38.71	36.71	34.70	32.71	30.83	28.94	27.06	25.17
1,005	1,015	45.40	43.40	41.39	39.39	37.39	35.38	33.38	31.47	29.58	27.70	25.81
1,015	1,025	46.08	44.08	42.07	40.07	38.07	36.06	34.06	32.11	30.22	28.34	26.45
1,025	1,035	46.76	44.76	42.76	40.75	38.75	36.74	34.74	32.75	30.86	28.98	27.09
1,035	1,045	47.44	45.44	43.44	41.43	39.43	37.43	35.42	33.42	31.51	29.62	27.73
1,045	1,055	48.12	46.12	44.12	42.11	40.11	38.11	36.10	34.10	32.15	30.26	28.37
1,055	1,065	48.81	46.80	44.80	42.79	40.79	38.79	36.78	34.78	32.79	30.90	29.02
1,065	1,075	49.49	47.48	45.48	43.48	41.47	39.47	37.47	35.46	33.46	31.54	29.66
1,075	1,085	50.17	48.16	46.16	44.16	42.15	40.15	38.15	36.14	34.14	32.18	30.30
1,085	1,095	50.85	48.84	46.84	44.84	42.83	40.83	38.83	36.82	34.82	32.82	30.94
1,095	1,105	51.53	49.53	47.52	45.52	43.52	41.51	39.51	37.50	35.50	33.50	31.58
1,105	1,115	52.21	50.21	48.20	46.20	44.20	42.19	40.19	38.19	36.18	34.18	32.22
1,115	1,125	52.89	50.89	48.88	46.88	44.88	42.87	40.87	38.87	36.86	34.86	32.86
1,125	1,135	53.59	51.57	49.57	47.56	45.56	43.55	41.55	39.55	37.54	35.54	33.54
1,135	1,145	54.30	52.25	50.25	48.24	46.24	44.24	42.23	40.23	38.23	36.22	34.22
1,145	1,155	55.00	52.93	50.93	48.92	46.92	44.92	42.91	40.91	38.91	36.90	34.90
1,155	1,165	55.71	53.63	51.61	49.60	47.60	45.60	43.59	41.59	39.59	37.58	35.58
1,165	1,175	56.41	54.34	52.29	50.29	48.28	46.28	44.28	42.27	40.27	38.26	36.26
1,175	1,185	57.11	55.04	52.97	50.97	48.96	46.96	44.96	42.95	40.95	38.95	36.94
1,185	1,195	57.82	55.75	53.68	51.65	49.64	47.64	45.64	43.63	41.63	39.63	37.62
1,195	1,205	58.52	56.45	54.38	52.33	50.33	48.32	46.32	44.31	42.31	40.31	38.30
1,205	1,215	59.23	57.15	55.08	53.01	51.01	49.00	47.00	45.00	42.99	40.99	38.99
1,215	1,225	59.93	57.86	55.79	53.72	51.69	49.68	47.68	45.68	43.67	41.67	39.67
1,225	1,235	60.63	58.56	56.49	54.42	52.37	50.36	48.36	46.36	44.35	42.35	40.35
1,235	1,245	61.34	59.27	57.20	55.12	53.05	51.05	49.04	47.04	45.04	43.03	41.03
1,245	1,255	62.04	59.97	57.90	55.83	53.76	51.73	49.72	47.72	45.72	43.71	41.71
1,255	1,265	62.75	60.67	58.60	56.53	54.46	52.41	50.40	48.40	46.40	44.39	42.39
1,265	1,275	63.45	61.38	59.31	57.24	55.17	53.09	51.09	49.08	47.08	45.07	43.07
1,275	1,285	64.15	62.08	60.01	57.94	55.87	53.80	51.77	49.76	47.76	45.76	43.75
1,285	1,295	64.86	62.79	60.72	58.64	56.57	54.50	52.45	50.44	48.44	46.44	44.43
1,295	1,305	65.56	63.49	61.42	59.35	57.28	55.21	53.13	51.12	49.12	47.12	45.11
1,305	1,315	66.27	64.19	62.12	60.05	57.98	55.91	53.84	51.81	49.80	47.80	45.80
1,315	1,325	66.97	64.90	62.83	60.76	58.69	56.61	54.54	52.49	50.48	48.48	46.48
1,325	1,335	67.67	65.60	63.53	61.46	59.39	57.32	55.25	53.18	51.16	49.16	47.16
1,335	1,345	68.38	66.31	64.24	62.16	60.09	58.02	55.95	53.88	51.85	49.84	47.84
1,345	1,355	69.08	67.01	64.94	62.87	60.80	58.73	56.65	54.58	52.53	50.52	48.52
1,355	1,365	69.79	67.71	65.64	63.57	61.50	59.43	57.36	55.29	53.22	51.20	49.20
1,365	1,375	70.49	68.42	66.35	64.28	62.21	60.13	58.06	55.99	53.92	51.88	49.88
1,375	1,385	71.19	69.12	67.05	64.98	62.91	60.84	58.77	56.70	54.62	52.57	50.56
1,385	1,395	71.90	69.83	67.76	65.68	63.61	61.54	59.47	57.40	55.33	53.26	51.24
1,395	1,405	72.60	70.53	68.46	66.39	64.32	62.25	60.17	58.10	56.03	53.96	51.92
1,405	1,415	73.31	71.23	69.16	67.09	65.02	62.95	60.88	58.81	56.74	54.67	52.61
1,415	1,425	74.01	71.94	69.87	67.80	65.73	63.65	61.58	59.51	57.44	55.37	53.30
1,425	1,435	74.71	72.64	70.57	68.50	66.43	64.36	62.29	60.22	58.14	56.07	54.00
1,435	1,445	75.42	73.35	71.28	69.20	67.13	65.06	62.99	60.92	58.85	56.78	54.71
1,445	1,455	76.13	74.05	71.98	69.91	67.84	65.77	63.69	61.62	59.55	57.48	55.41
1,455	1,465	76.84	74.75	72.68	70.61	68.54	66.47	64.40	62.33	60.26	58.19	56.11
1,465	1,475	77.56	75.46	73.39	71.32	69.25	67.17	65.10	63.03	60.96	58.89	56.82
1,475	1,485	78.28	76.17	74.09	72.02	69.95	67.88	65.81	63.74	61.66	59.59	57.52
1,485	1,495	79.00	76.89	74.80	72.72	70.65	68.58	66.51	64.44	62.37	60.30	58.23
1,495	1,505	79.72	77.60	75.50	73.43	71.36	69.29	67.21	65.14	63.07	61.00	58.93

1,505 and over—Use Table 1b on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
SINGLE PERSONS—BIWEEKLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	115	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	125	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	135	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	145	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	155	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	165	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	175	2.07	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	185	2.41	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	195	2.75	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	205	3.09	1.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	215	3.43	1.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	225	3.76	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	235	4.10	2.11	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
235	245	4.44	2.45	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245	255	4.78	2.79	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
255	265	5.12	3.13	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
265	275	5.45	3.46	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
275	285	5.79	3.80	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
285	295	6.13	4.14	2.15	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
295	305	6.47	4.48	2.49	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	315	6.81	4.82	2.83	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	325	7.14	5.15	3.17	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	335	7.48	5.49	3.50	1.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	345	7.82	5.83	3.84	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345	355	8.16	6.17	4.18	2.19	0.72	0.00	0.00	0.00	0.00	0.00	0.00
355	365	8.50	6.51	4.52	2.53	0.96	0.00	0.00	0.00	0.00	0.00	0.00
365	375	8.83	6.84	4.86	2.87	1.21	0.00	0.00	0.00	0.00	0.00	0.00
375	385	9.17	7.18	5.19	3.20	1.45	0.00	0.00	0.00	0.00	0.00	0.00
385	395	9.51	7.52	5.53	3.54	1.69	0.00	0.00	0.00	0.00	0.00	0.00
395	405	9.85	7.86	5.87	3.88	1.93	0.50	0.00	0.00	0.00	0.00	0.00
405	415	10.19	8.20	6.21	4.22	2.23	0.75	0.00	0.00	0.00	0.00	0.00
415	425	10.52	8.53	6.55	4.56	2.57	0.99	0.00	0.00	0.00	0.00	0.00
425	435	10.86	8.87	6.88	4.89	2.91	1.23	0.00	0.00	0.00	0.00	0.00
435	445	11.20	9.21	7.22	5.23	3.24	1.48	0.00	0.00	0.00	0.00	0.00
445	455	11.54	9.55	7.56	5.57	3.58	1.72	0.00	0.00	0.00	0.00	0.00
455	465	11.88	9.89	7.90	5.91	3.92	1.96	0.53	0.00	0.00	0.00	0.00
465	475	12.21	10.22	8.24	6.25	4.26	2.27	0.78	0.00	0.00	0.00	0.00
475	485	12.55	10.56	8.57	6.58	4.60	2.61	1.02	0.00	0.00	0.00	0.00
485	495	12.89	10.90	8.91	6.92	4.93	2.94	1.26	0.00	0.00	0.00	0.00
495	505	13.23	11.24	9.25	7.26	5.27	3.28	1.50	0.00	0.00	0.00	0.00
505	515	13.57	11.58	9.59	7.60	5.61	3.62	1.75	0.00	0.00	0.00	0.00
515	525	13.90	11.91	9.93	7.94	5.95	3.96	1.99	0.56	0.00	0.00	0.00
525	535	14.24	12.25	10.26	8.27	6.29	4.30	2.31	0.80	0.00	0.00	0.00
535	545	14.58	12.59	10.60	8.61	6.62	4.63	2.65	1.05	0.00	0.00	0.00
545	555	14.92	12.93	10.94	8.95	6.96	4.97	2.98	1.29	0.00	0.00	0.00
555	565	15.26	13.27	11.28	9.29	7.30	5.31	3.32	1.53	0.00	0.00	0.00
565	575	15.59	13.60	11.62	9.63	7.64	5.65	3.66	1.78	0.00	0.00	0.00
575	585	15.93	13.94	11.95	9.96	7.98	5.99	4.00	2.02	0.59	0.00	0.00
585	595	16.27	14.28	12.29	10.30	8.31	6.32	4.34	2.35	0.83	0.00	0.00
595	605	16.68	14.62	12.63	10.64	8.65	6.66	4.67	2.68	1.07	0.00	0.00
605	615	17.20	14.96	12.97	10.98	8.99	7.00	5.01	3.02	1.32	0.00	0.00
615	625	17.72	15.29	13.31	11.32	9.33	7.34	5.35	3.36	1.56	0.00	0.00
625	635	18.23	15.63	13.64	11.65	9.67	7.68	5.69	3.70	1.80	0.00	0.00
635	645	18.75	15.97	13.98	11.99	10.00	8.01	6.03	4.04	2.05	0.62	0.00
645	655	19.27	16.31	14.32	12.33	10.34	8.35	6.36	4.37	2.38	0.86	0.00
655	665	19.79	16.74	14.66	12.67	10.68	8.69	6.70	4.71	2.72	1.10	0.00
665	675	20.31	17.26	15.00	13.01	11.02	9.03	7.04	5.05	3.06	1.35	0.00
675	685	20.83	17.78	15.33	13.34	11.36	9.37	7.38	5.39	3.40	1.59	0.00
685	695	21.35	18.29	15.67	13.68	11.69	9.70	7.72	5.73	3.74	1.83	0.00
695	705	21.87	18.81	16.01	14.02	12.03	10.04	8.05	6.06	4.07	2.09	0.64
705	715	22.39	19.33	16.35	14.36	12.37	10.38	8.39	6.40	4.41	2.42	0.89
715	725	22.91	19.85	16.80	14.70	12.71	10.72	8.73	6.74	4.75	2.76	1.13
725	735	23.42	20.37	17.32	15.03	13.05	11.06	9.07	7.08	5.09	3.10	1.37
735	745	23.94	20.89	17.83	15.37	13.38	11.39	9.41	7.42	5.43	3.44	1.62
745	755	24.46	21.41	18.35	15.71	13.72	11.73	9.74	7.75	5.76	3.78	1.86
755	765	24.98	21.93	18.87	16.05	14.06	12.07	10.08	8.09	6.10	4.11	2.12
765	775	25.50	22.45	19.39	16.39	14.40	12.41	10.42	8.43	6.44	4.45	2.46
775	785	26.02	22.97	19.91	16.86	14.74	12.75	10.76	8.77	6.78	4.79	2.80
785	795	26.54	23.48	20.43	17.38	15.07	13.08	11.10	9.11	7.12	5.13	3.14

Nebraska Income Tax Withholding
SINGLE PERSONS—BIWEEKLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
795	805	27.06	24.00	20.95	17.89	15.41	13.42	11.43	9.44	7.45	5.47	3.48
805	815	27.58	24.52	21.47	18.41	15.75	13.76	11.77	9.78	7.79	5.80	3.81
815	825	28.10	25.04	21.99	18.93	16.09	14.10	12.11	10.12	8.13	6.14	4.15
825	835	28.61	25.56	22.51	19.45	16.43	14.44	12.45	10.46	8.47	6.48	4.49
835	845	29.13	26.08	23.02	19.97	16.92	14.77	12.79	10.80	8.81	6.82	4.83
845	855	29.65	26.60	23.54	20.49	17.44	15.11	13.12	11.13	9.14	7.16	5.17
855	865	30.17	27.12	24.06	21.01	17.95	15.45	13.46	11.47	9.48	7.49	5.50
865	875	30.69	27.64	24.58	21.53	18.47	15.79	13.80	11.81	9.82	7.83	5.84
875	885	31.27	28.16	25.10	22.05	18.99	16.13	14.14	12.15	10.16	8.17	6.18
885	895	31.91	28.67	25.62	22.57	19.51	16.46	14.48	12.49	10.50	8.51	6.52
895	905	32.55	29.19	26.14	23.08	20.03	16.98	14.81	12.82	10.83	8.85	6.86
905	915	33.19	29.71	26.66	23.60	20.55	17.50	15.15	13.16	11.17	9.18	7.19
915	925	33.83	30.23	27.18	24.12	21.07	18.01	15.49	13.50	11.51	9.52	7.53
925	935	34.48	30.75	27.70	24.64	21.59	18.53	15.83	13.84	11.85	9.86	7.87
935	945	35.12	31.34	28.21	25.16	22.11	19.05	16.17	14.18	12.19	10.20	8.21
945	955	35.76	31.99	28.73	25.68	22.63	19.57	16.52	14.51	12.52	10.54	8.55
955	965	36.40	32.63	29.25	26.20	23.14	20.09	17.04	14.85	12.86	10.87	8.88
965	975	37.04	33.27	29.77	26.72	23.66	20.61	17.55	15.19	13.20	11.21	9.22
975	985	37.68	33.91	30.29	27.24	24.18	21.13	18.07	15.53	13.54	11.55	9.56
985	995	38.32	34.55	30.81	27.76	24.70	21.65	18.59	15.87	13.88	11.89	9.90
995	1,005	38.96	35.19	31.42	28.27	25.22	22.17	19.11	16.20	14.21	12.23	10.24
1,005	1,015	39.60	35.83	32.06	28.79	25.74	22.69	19.63	16.58	14.55	12.56	10.57
1,015	1,025	40.24	36.47	32.70	29.31	26.26	23.20	20.15	17.10	14.89	12.90	10.91
1,025	1,035	40.89	37.11	33.34	29.83	26.78	23.72	20.67	17.61	15.23	13.24	11.25
1,035	1,045	41.53	37.75	33.98	30.35	27.30	24.24	21.19	18.13	15.57	13.58	11.59
1,045	1,055	42.17	38.40	34.62	30.87	27.82	24.76	21.71	18.65	15.90	13.92	11.93
1,055	1,065	42.81	39.04	35.26	31.49	28.33	25.28	22.23	19.17	16.24	14.25	12.26
1,065	1,075	43.45	39.68	35.90	32.13	28.85	25.80	22.74	19.69	16.64	14.59	12.60
1,075	1,085	44.09	40.32	36.55	32.77	29.37	26.32	23.26	20.21	17.16	14.93	12.94
1,085	1,095	44.76	40.96	37.19	33.41	29.89	26.84	23.78	20.73	17.67	15.27	13.28
1,095	1,105	45.44	41.60	37.83	34.06	30.41	27.36	24.30	21.25	18.19	15.61	13.62
1,105	1,115	46.12	42.24	38.47	34.70	30.93	27.88	24.82	21.77	18.71	15.94	13.95
1,115	1,125	46.81	42.88	39.11	35.34	31.57	28.39	25.34	22.29	19.23	16.28	14.29
1,125	1,135	47.49	43.52	39.75	35.98	32.21	28.91	25.86	22.80	19.75	16.70	14.63
1,135	1,145	48.17	44.16	40.39	36.62	32.85	29.43	26.38	23.32	20.27	17.21	14.97
1,145	1,155	48.85	44.84	41.03	37.26	33.49	29.95	26.90	23.84	20.79	17.73	15.31
1,155	1,165	49.53	45.52	41.67	37.90	34.13	30.47	27.42	24.36	21.31	18.25	15.64
1,165	1,175	50.21	46.20	42.31	38.54	34.77	31.00	27.93	24.88	21.83	18.77	15.98
1,175	1,185	50.89	46.88	42.96	39.18	35.41	31.64	28.45	25.40	22.35	19.29	16.32
1,185	1,195	51.57	47.57	43.60	39.82	36.05	32.28	28.97	25.92	22.86	19.81	16.76
1,195	1,205	52.25	48.25	44.24	40.47	36.69	32.92	29.49	26.44	23.38	20.33	17.27
1,205	1,215	52.93	48.93	44.92	41.11	37.33	33.56	30.01	26.96	23.90	20.85	17.79
1,215	1,225	53.62	49.61	45.60	41.75	37.98	34.20	30.53	27.48	24.42	21.37	18.31
1,225	1,235	54.30	50.29	46.28	42.39	38.62	34.84	31.07	27.99	24.94	21.89	18.83
1,235	1,245	54.98	50.97	46.96	43.03	39.26	35.49	31.71	28.51	25.46	22.40	19.35
1,245	1,255	55.66	51.65	47.64	43.67	39.90	36.13	32.35	29.03	25.98	22.92	19.87
1,255	1,265	56.34	52.33	48.32	44.32	40.54	36.77	32.99	29.55	26.50	23.44	20.39
1,265	1,275	57.02	53.01	49.01	45.00	41.18	37.41	33.64	30.07	27.02	23.96	20.91
1,275	1,285	57.70	53.69	49.69	45.68	41.82	38.05	34.28	30.59	27.54	24.48	21.43
1,285	1,295	58.38	54.38	50.37	46.36	42.46	38.69	34.92	31.15	28.05	25.00	21.95
1,295	1,305	59.06	55.06	51.05	47.04	43.10	39.33	35.56	31.79	28.57	25.52	22.46
1,305	1,315	59.74	55.74	51.73	47.72	43.74	39.97	36.20	32.43	29.09	26.04	22.98
1,315	1,325	60.43	56.42	52.41	48.40	44.40	40.61	36.84	33.07	29.61	26.56	23.50
1,325	1,335	61.11	57.10	53.09	49.08	45.08	41.25	37.48	33.71	30.13	27.08	24.02
1,335	1,345	61.79	57.78	53.77	49.76	45.76	41.90	38.12	34.35	30.65	27.59	24.54
1,345	1,355	62.47	58.46	54.45	50.45	46.44	42.54	38.76	34.99	31.22	28.11	25.06
1,355	1,365	63.15	59.14	55.13	51.13	47.12	43.18	39.40	35.63	31.86	28.63	25.58
1,365	1,375	63.83	59.82	55.82	51.81	47.80	43.82	40.05	36.27	32.50	29.15	26.10
1,375	1,385	64.51	60.50	56.50	52.49	48.48	44.47	40.69	36.91	33.14	29.67	26.62
1,385	1,395	65.19	61.19	57.18	53.17	49.16	45.15	41.33	37.56	33.78	30.19	27.14
1,395	1,405	65.87	61.87	57.86	53.85	49.84	45.84	41.97	38.20	34.42	30.71	27.65
1,405	1,415	66.55	62.55	58.54	54.53	50.52	46.52	42.61	38.84	35.07	31.29	28.17
1,415	1,425	67.24	63.23	59.22	55.21	51.21	47.20	43.25	39.48	35.71	31.93	28.69
1,425	1,435	67.92	63.91	59.90	55.89	51.89	47.88	43.89	40.12	36.35	32.57	29.21
1,435	1,445	68.60	64.59	60.58	56.57	52.57	48.56	44.55	40.76	36.99	33.22	29.73
1,445	1,455	69.28	65.27	61.26	57.26	53.25	49.24	45.23	41.40	37.63	33.86	30.25
1,455	1,465	69.96	65.95	61.94	57.94	53.93	49.92	45.91	42.04	38.27	34.50	30.77
1,465	1,475	70.64	66.63	62.63	58.62	54.61	50.60	46.59	42.68	38.91	35.14	31.37
1,475	1,485	71.32	67.31	63.31	59.30	55.29	51.28	47.28	43.32	39.55	35.78	32.01

1,485 and over—Use Table 2a on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	0.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	2.14	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	2.62	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	3.23	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	3.91	2.17	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	380	4.58	2.65	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	400	5.26	3.27	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	420	5.93	3.94	2.19	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	440	6.61	4.62	2.68	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	7.29	5.30	3.31	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	7.96	5.97	3.98	2.22	0.79	0.00	0.00	0.00	0.00	0.00	0.00
480	500	8.64	6.65	4.66	2.71	1.28	0.00	0.00	0.00	0.00	0.00	0.00
500	520	9.31	7.32	5.34	3.35	1.76	0.00	0.00	0.00	0.00	0.00	0.00
520	540	9.99	8.00	6.01	4.02	2.25	0.82	0.00	0.00	0.00	0.00	0.00
540	560	10.67	8.68	6.69	4.70	2.74	1.31	0.00	0.00	0.00	0.00	0.00
560	580	11.34	9.35	7.36	5.37	3.38	1.79	0.00	0.00	0.00	0.00	0.00
580	600	12.02	10.03	8.04	6.05	4.06	2.28	0.85	0.00	0.00	0.00	0.00
600	620	12.69	10.70	8.72	6.73	4.74	2.76	1.33	0.00	0.00	0.00	0.00
620	640	13.37	11.38	9.39	7.40	5.41	3.42	1.82	0.00	0.00	0.00	0.00
640	660	14.05	12.06	10.07	8.08	6.09	4.10	2.31	0.88	0.00	0.00	0.00
660	680	14.72	12.73	10.74	8.75	6.76	4.78	2.79	1.36	0.00	0.00	0.00
680	700	15.40	13.41	11.42	9.43	7.44	5.45	3.46	1.85	0.00	0.00	0.00
700	720	16.07	14.08	12.10	10.11	8.12	6.13	4.14	2.33	0.90	0.00	0.00
720	740	16.75	14.76	12.77	10.78	8.79	6.80	4.81	2.83	1.39	0.00	0.00
740	760	17.43	15.44	13.45	11.46	9.47	7.48	5.49	3.50	1.88	0.00	0.00
760	780	18.10	16.11	14.12	12.13	10.14	8.16	6.17	4.18	2.36	0.93	0.00
780	800	18.78	16.79	14.80	12.81	10.82	8.83	6.84	4.85	2.86	1.42	0.00
800	820	19.45	17.46	15.48	13.49	11.50	9.51	7.52	5.53	3.54	1.90	0.00
820	840	20.13	18.14	16.15	14.16	12.17	10.18	8.19	6.21	4.22	2.39	0.96
840	860	20.81	18.82	16.83	14.84	12.85	10.86	8.87	6.88	4.89	2.90	1.45
860	880	21.63	19.49	17.50	15.51	13.52	11.54	9.55	7.56	5.57	3.58	1.93
880	900	22.66	20.17	18.18	16.19	14.20	12.21	10.22	8.23	6.24	4.26	2.42
900	920	23.70	20.84	18.86	16.87	14.88	12.89	10.90	8.91	6.92	4.93	2.94
920	940	24.74	21.68	19.53	17.54	15.55	13.56	11.57	9.59	7.60	5.61	3.62
940	960	25.78	22.72	20.21	18.22	16.23	14.24	12.25	10.26	8.27	6.28	4.29
960	980	26.82	23.76	20.88	18.89	16.90	14.92	12.93	10.94	8.95	6.96	4.97
980	1,000	27.85	24.80	21.74	19.57	17.58	15.59	13.60	11.61	9.62	7.64	5.65
1,000	1,020	28.89	25.84	22.78	20.25	18.26	16.27	14.28	12.29	10.30	8.31	6.32
1,020	1,040	29.93	26.87	23.82	20.92	18.93	16.94	14.95	12.97	10.98	8.99	7.00
1,040	1,060	30.97	27.91	24.86	21.80	19.61	17.62	15.63	13.64	11.65	9.66	7.67
1,060	1,080	32.01	28.95	25.90	22.84	20.28	18.30	16.31	14.32	12.33	10.34	8.35
1,080	1,100	33.04	29.99	26.93	23.88	20.96	18.97	16.98	14.99	13.00	11.02	9.03
1,100	1,120	34.08	31.03	27.97	24.92	21.86	19.65	17.66	15.67	13.68	11.69	9.70
1,120	1,140	35.12	32.06	29.01	25.96	22.90	20.32	18.33	16.35	14.36	12.37	10.38
1,140	1,160	36.16	33.10	30.05	26.99	23.94	21.00	19.01	17.02	15.03	13.04	11.05
1,160	1,180	37.20	34.14	31.09	28.03	24.98	21.92	19.69	17.70	15.71	13.72	11.73
1,180	1,200	38.23	35.18	32.12	29.07	26.02	22.96	20.36	18.37	16.38	14.40	12.41
1,200	1,220	39.27	36.22	33.16	30.11	27.05	24.00	21.04	19.05	17.06	15.07	13.08
1,220	1,240	40.31	37.25	34.20	31.15	28.09	25.04	21.98	19.73	17.74	15.75	13.76
1,240	1,260	41.35	38.29	35.24	32.18	29.13	26.08	23.02	20.40	18.41	16.42	14.43
1,260	1,280	42.39	39.33	36.28	33.22	30.17	27.11	24.06	21.08	19.09	17.10	15.11
1,280	1,300	43.42	40.37	37.31	34.26	31.21	28.15	25.10	22.04	19.76	17.78	15.79
1,300	1,320	44.46	41.41	38.35	35.30	32.24	29.19	26.14	23.08	20.44	18.45	16.46
1,320	1,340	45.50	42.44	39.39	36.34	33.28	30.23	27.17	24.12	21.12	19.13	17.14
1,340	1,360	46.54	43.48	40.43	37.37	34.32	31.27	28.21	25.16	22.10	19.80	17.81
1,360	1,380	47.67	44.52	41.47	38.41	35.36	32.30	29.25	26.19	23.14	20.48	18.49
1,380	1,400	48.95	45.56	42.50	39.45	36.40	33.34	30.29	27.23	24.18	21.16	19.17
1,400	1,420	50.24	46.60	43.54	40.49	37.43	34.38	31.33	28.27	25.22	22.16	19.84
1,420	1,440	51.52	47.75	44.58	41.53	38.47	35.42	32.36	29.31	26.25	23.20	20.52
1,440	1,460	52.80	49.03	45.62	42.56	39.51	36.46	33.40	30.35	27.29	24.24	21.19
1,460	1,480	54.08	50.31	46.66	43.60	40.55	37.49	34.44	31.38	28.33	25.28	22.22
1,480	1,500	55.36	51.59	47.82	44.64	41.59	38.53	35.48	32.42	29.37	26.31	23.26
1,500	1,520	56.65	52.87	49.10	45.68	42.62	39.57	36.52	33.46	30.41	27.35	24.30
1,520	1,540	57.93	54.16	50.38	46.72	43.66	40.61	37.55	34.50	31.44	28.39	25.34
1,540	1,560	59.21	55.44	51.67	47.89	44.70	41.65	38.59	35.54	32.48	29.43	26.37
1,560	1,580	60.49	56.72	52.95	49.18	45.74	42.68	39.63	36.57	33.52	30.47	27.41
1,580	1,600	61.77	58.00	54.23	50.46	46.78	43.72	40.67	37.61	34.56	31.50	28.45

Nebraska Income Tax Withholding
MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
1,600	1,620	63.06	59.28	55.51	51.74	47.97	44.76	41.71	38.65	35.60	32.54	29.49
1,620	1,640	64.34	60.57	56.79	53.02	49.25	45.80	42.74	39.69	36.63	33.58	30.53
1,640	1,660	65.62	61.85	58.08	54.30	50.53	46.84	43.78	40.73	37.67	34.62	31.56
1,660	1,680	66.98	63.13	59.36	55.59	51.81	48.04	44.82	41.76	38.71	35.66	32.60
1,680	1,700	68.34	64.41	60.64	56.87	53.10	49.32	45.86	42.80	39.75	36.69	33.64
1,700	1,720	69.70	65.69	61.92	58.15	54.38	50.61	46.90	43.84	40.79	37.73	34.68
1,720	1,740	71.06	67.05	63.20	59.43	55.66	51.89	48.12	44.88	41.82	38.77	35.72
1,740	1,760	72.42	68.42	64.49	60.71	56.94	53.17	49.40	45.92	42.86	39.81	36.75
1,760	1,780	73.79	69.78	65.77	62.00	58.22	54.45	50.68	46.95	43.90	40.85	37.79
1,780	1,800	75.15	71.14	67.13	63.28	59.51	55.73	51.96	48.19	44.94	41.88	38.83
1,800	1,820	76.51	72.50	68.49	64.56	60.79	57.02	53.24	49.47	45.98	42.92	39.87
1,820	1,840	77.87	73.86	69.86	65.85	62.07	58.30	54.53	50.75	47.01	43.96	40.91
1,840	1,860	79.23	75.23	71.22	67.21	63.35	59.58	55.81	52.03	48.26	45.00	41.94
1,860	1,880	80.60	76.59	72.58	68.57	64.63	60.86	57.09	53.32	49.54	46.04	42.98
1,880	1,900	81.96	77.95	73.94	69.93	65.93	62.14	58.37	54.60	50.83	47.07	44.02
1,900	1,920	83.32	79.31	75.30	71.30	67.29	63.43	59.65	55.88	52.11	48.34	45.06
1,920	1,940	84.68	80.67	76.67	72.66	68.65	64.71	60.94	57.16	53.39	49.62	46.10
1,940	1,960	86.04	82.04	78.03	74.02	70.01	66.01	62.22	58.44	54.67	50.90	47.13
1,960	1,980	87.41	83.40	79.39	75.38	71.38	67.37	63.50	59.73	55.95	52.18	48.41
1,980	2,000	88.77	84.76	80.75	76.74	72.74	68.73	64.78	61.01	57.24	53.46	49.69
2,000	2,020	90.13	86.12	82.11	78.11	74.10	70.09	66.08	62.29	58.52	54.75	50.97
2,020	2,040	91.49	87.48	83.48	79.47	75.46	71.45	67.45	63.57	59.80	56.03	52.26
2,040	2,060	92.85	88.85	84.84	80.83	76.82	72.82	68.81	64.85	61.08	57.31	53.54
2,060	2,080	94.22	90.21	86.20	82.19	78.19	74.18	70.17	66.16	62.36	58.59	54.82
2,080	2,100	95.58	91.57	87.56	83.55	79.55	75.54	71.53	67.52	63.65	59.87	56.10
2,100	2,120	96.94	92.93	88.92	84.92	80.91	76.90	72.89	68.89	64.93	61.16	57.38
2,120	2,140	98.30	94.29	90.29	86.28	82.27	78.26	74.26	70.25	66.24	62.44	58.67
2,140	2,160	99.66	95.66	91.65	87.64	83.63	79.63	75.62	71.61	67.60	63.72	59.95
2,160	2,180	101.03	97.02	93.01	89.00	85.00	80.99	76.98	72.97	68.96	65.00	61.23
2,180	2,200	102.39	98.38	94.37	90.36	86.36	82.35	78.34	74.33	70.33	66.32	62.51
2,200	2,220	103.75	99.74	95.73	91.73	87.72	83.71	79.70	75.70	71.69	67.68	63.79
2,220	2,240	105.11	101.10	97.10	93.09	89.08	85.07	81.07	77.06	73.05	69.04	65.08
2,240	2,260	106.49	102.47	98.46	94.45	90.44	86.44	82.43	78.42	74.41	70.40	66.40
2,260	2,280	107.90	103.83	99.82	95.81	91.81	87.80	83.79	79.78	75.77	71.77	67.76
2,280	2,300	109.31	105.19	101.18	97.17	93.17	89.16	85.15	81.14	77.14	73.13	69.12
2,300	2,320	110.72	106.57	102.54	98.54	94.53	90.52	86.51	82.51	78.50	74.49	70.48
2,320	2,340	112.13	107.98	103.91	99.90	95.89	91.88	87.88	83.87	79.86	75.85	71.84
2,340	2,360	113.53	109.39	105.27	101.26	97.25	93.25	89.24	85.23	81.22	77.21	73.21
2,360	2,380	114.94	110.80	106.66	102.62	98.62	94.61	90.60	86.59	82.58	78.58	74.57
2,380	2,400	116.35	112.21	108.06	103.98	99.98	95.97	91.96	87.95	83.95	79.94	75.93
2,400	2,420	117.76	113.61	109.47	105.35	101.34	97.33	93.32	89.32	85.31	81.30	77.29
2,420	2,440	119.17	115.02	110.88	106.74	102.70	98.69	94.69	90.68	86.67	82.66	78.65
2,440	2,460	120.57	116.43	112.29	108.14	104.06	100.06	96.05	92.04	88.03	84.02	80.02
2,460	2,480	121.98	117.84	113.70	109.55	105.43	101.42	97.41	93.40	89.39	85.39	81.38
2,480	2,500	123.39	119.25	115.10	110.96	106.82	102.78	98.77	94.76	90.76	86.75	82.74
2,500	2,520	124.80	120.65	116.51	112.37	108.23	104.14	100.13	96.13	92.12	88.11	84.10
2,520	2,540	126.21	122.06	117.92	113.78	109.63	105.50	101.50	97.49	93.48	89.47	85.46
2,540	2,560	127.61	123.47	119.33	115.18	111.04	106.90	102.86	98.85	94.84	90.83	86.83
2,560	2,580	129.02	124.88	120.74	116.59	112.45	108.31	104.22	100.21	96.20	92.20	88.19
2,580	2,600	130.43	126.29	122.14	118.00	113.86	109.71	105.58	101.57	97.57	93.56	89.55
2,600	2,620	131.84	127.69	123.55	119.41	115.27	111.12	106.98	102.94	98.93	94.92	90.91
2,620	2,640	133.25	129.10	124.96	120.82	116.67	112.53	108.39	104.30	100.29	96.28	92.27
2,640	2,660	134.65	130.51	126.37	122.22	118.08	113.94	109.80	105.66	101.65	97.64	93.64
2,660	2,680	136.06	131.92	127.78	123.63	119.49	115.35	111.20	107.06	103.01	99.01	95.00
2,680	2,700	137.47	133.33	129.18	125.04	120.90	116.75	112.61	108.47	104.38	100.37	96.36
2,700	2,720	138.88	134.73	130.59	126.45	122.31	118.16	114.02	109.88	105.74	101.73	97.72
2,720	2,740	140.29	136.14	132.00	127.86	123.71	119.57	115.43	111.28	107.14	103.09	99.08
2,740	2,760	141.69	137.55	133.41	129.26	125.12	120.98	116.84	112.69	108.55	104.45	100.45
2,760	2,780	143.10	138.96	134.82	130.67	126.53	122.39	118.24	114.10	109.96	105.81	101.81
2,780	2,800	144.51	140.37	136.22	132.08	127.94	123.79	119.65	115.51	111.37	107.22	103.17
2,800	2,820	145.92	141.77	137.63	133.49	129.35	125.20	121.06	116.92	112.77	108.63	104.53
2,820	2,840	147.33	143.18	139.04	134.90	130.75	126.61	122.47	118.32	114.18	110.04	105.90
2,840	2,860	148.73	144.59	140.45	136.30	132.16	128.02	123.88	119.73	115.59	111.45	107.30
2,860	2,880	150.14	146.00	141.86	137.71	133.57	129.43	125.28	121.14	117.00	112.85	108.71
2,880	2,900	151.55	147.41	143.26	139.12	134.98	130.83	126.69	122.55	118.41	114.26	110.12
2,900	2,920	152.98	148.81	144.67	140.53	136.39	132.24	128.10	123.96	119.81	115.67	111.53
2,920	2,940	154.41	150.22	146.08	141.94	137.79	133.65	129.51	125.36	121.22	117.08	112.94
2,940	2,960	155.85	151.63	147.49	143.34	139.20	135.06	130.92	126.77	122.63	118.49	114.34
2,960	2,980	157.29	153.06	148.90	144.75	140.61	136.47	132.32	128.18	124.04	119.89	115.75

2,980 and over—Use Table 2b on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
SINGLE PERSONS—SEMIMONTHLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	1.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	1.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	2.28	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	2.62	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	2.95	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	3.29	1.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	3.63	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	3.97	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	4.31	2.17	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	4.64	2.49	0.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	4.98	2.83	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	5.32	3.16	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	5.66	3.50	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	6.00	3.84	1.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	6.33	4.18	2.08	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	6.67	4.52	2.36	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	7.01	4.85	2.70	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	7.35	5.19	3.04	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	7.69	5.53	3.38	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	8.02	5.87	3.71	1.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	8.36	6.21	4.05	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	8.70	6.54	4.39	2.24	0.68	0.00	0.00	0.00	0.00	0.00	0.00
380	390	9.04	6.88	4.73	2.57	0.92	0.00	0.00	0.00	0.00	0.00	0.00
390	400	9.38	7.22	5.07	2.91	1.17	0.00	0.00	0.00	0.00	0.00	0.00
400	410	9.71	7.56	5.40	3.25	1.41	0.00	0.00	0.00	0.00	0.00	0.00
410	420	10.05	7.90	5.74	3.59	1.65	0.00	0.00	0.00	0.00	0.00	0.00
420	430	10.39	8.23	6.08	3.93	1.90	0.00	0.00	0.00	0.00	0.00	0.00
430	440	10.73	8.57	6.42	4.26	2.14	0.59	0.00	0.00	0.00	0.00	0.00
440	450	11.07	8.91	6.76	4.60	2.45	0.83	0.00	0.00	0.00	0.00	0.00
450	460	11.40	9.25	7.09	4.94	2.78	1.08	0.00	0.00	0.00	0.00	0.00
460	470	11.74	9.59	7.43	5.28	3.12	1.32	0.00	0.00	0.00	0.00	0.00
470	480	12.08	9.92	7.77	5.62	3.46	1.56	0.00	0.00	0.00	0.00	0.00
480	490	12.42	10.26	8.11	5.95	3.80	1.80	0.00	0.00	0.00	0.00	0.00
490	500	12.76	10.60	8.45	6.29	4.14	2.05	0.50	0.00	0.00	0.00	0.00
500	510	13.09	10.94	8.78	6.63	4.47	2.32	0.74	0.00	0.00	0.00	0.00
510	520	13.43	11.28	9.12	6.97	4.81	2.66	0.98	0.00	0.00	0.00	0.00
520	530	13.77	11.61	9.46	7.31	5.15	3.00	1.23	0.00	0.00	0.00	0.00
530	540	14.11	11.95	9.80	7.64	5.49	3.33	1.47	0.00	0.00	0.00	0.00
540	550	14.45	12.29	10.14	7.98	5.83	3.67	1.71	0.00	0.00	0.00	0.00
550	560	14.78	12.63	10.47	8.32	6.16	4.01	1.96	0.00	0.00	0.00	0.00
560	570	15.12	12.97	10.81	8.66	6.50	4.35	2.20	0.65	0.00	0.00	0.00
570	580	15.46	13.30	11.15	9.00	6.84	4.69	2.53	0.89	0.00	0.00	0.00
580	590	15.80	13.64	11.49	9.33	7.18	5.02	2.87	1.14	0.00	0.00	0.00
590	600	16.14	13.98	11.83	9.67	7.52	5.36	3.21	1.38	0.00	0.00	0.00
600	610	16.47	14.32	12.16	10.01	7.85	5.70	3.55	1.62	0.00	0.00	0.00
610	620	16.81	14.66	12.50	10.35	8.19	6.04	3.88	1.87	0.00	0.00	0.00
620	630	17.15	14.99	12.84	10.69	8.53	6.38	4.22	2.11	0.56	0.00	0.00
630	640	17.49	15.33	13.18	11.02	8.87	6.71	4.56	2.40	0.80	0.00	0.00
640	650	17.83	15.67	13.52	11.36	9.21	7.05	4.90	2.74	1.04	0.00	0.00
650	660	18.33	16.01	13.85	11.70	9.54	7.39	5.24	3.08	1.29	0.00	0.00
660	670	18.85	16.35	14.19	12.04	9.88	7.73	5.57	3.42	1.53	0.00	0.00
670	680	19.37	16.68	14.53	12.38	10.22	8.07	5.91	3.76	1.77	0.00	0.00
680	690	19.88	17.02	14.87	12.71	10.56	8.40	6.25	4.09	2.02	0.00	0.00
690	700	20.40	17.36	15.21	13.05	10.90	8.74	6.59	4.43	2.28	0.71	0.00
700	710	20.92	17.70	15.54	13.39	11.23	9.08	6.93	4.77	2.62	0.95	0.00
710	720	21.44	18.13	15.88	13.73	11.57	9.42	7.26	5.11	2.95	1.20	0.00
720	730	21.96	18.65	16.22	14.07	11.91	9.76	7.60	5.45	3.29	1.44	0.00
730	740	22.48	19.17	16.56	14.40	12.25	10.09	7.94	5.78	3.63	1.68	0.00
740	750	23.00	19.69	16.90	14.74	12.59	10.43	8.28	6.12	3.97	1.93	0.00
750	760	23.52	20.21	17.23	15.08	12.92	10.77	8.62	6.46	4.31	2.17	0.62
760	770	24.04	20.73	17.57	15.42	13.26	11.11	8.95	6.80	4.64	2.49	0.86
770	780	24.56	21.25	17.94	15.76	13.60	11.45	9.29	7.14	4.98	2.83	1.11
780	790	25.07	21.77	18.46	16.09	13.94	11.78	9.63	7.47	5.32	3.16	1.35
790	800	25.59	22.28	18.98	16.43	14.28	12.12	9.97	7.81	5.66	3.50	1.59

Nebraska Income Tax Withholding

SINGLE PERSONS—SEMIMONTHLY PAYROLL PERIOD (Cont'd)

(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Nebraska income tax to be withheld shall be—										
800	810	26.11	22.80	19.49	16.77	14.61	12.46	10.31	8.15	6.00	3.84	1.83
810	820	26.63	23.32	20.01	17.11	14.95	12.80	10.64	8.49	6.33	4.18	2.08
820	830	27.15	23.84	20.53	17.45	15.29	13.14	10.98	8.83	6.67	4.52	2.36
830	840	27.67	24.36	21.05	17.78	15.63	13.47	11.32	9.16	7.01	4.85	2.70
840	850	28.19	24.88	21.57	18.26	15.97	13.81	11.66	9.50	7.35	5.19	3.04
850	860	28.71	25.40	22.09	18.78	16.30	14.15	12.00	9.84	7.69	5.53	3.38
860	870	29.23	25.92	22.61	19.30	16.64	14.49	12.33	10.18	8.02	5.87	3.71
870	880	29.75	26.44	23.13	19.82	16.98	14.83	12.67	10.52	8.36	6.21	4.05
880	890	30.26	26.96	23.65	20.34	17.32	15.16	13.01	10.85	8.70	6.54	4.39
890	900	30.78	27.47	24.17	20.86	17.66	15.50	13.35	11.19	9.04	6.88	4.73
900	910	31.30	27.99	24.68	21.38	18.07	15.84	13.69	11.53	9.38	7.22	5.07
910	920	31.82	28.51	25.20	21.90	18.59	16.18	14.02	11.87	9.71	7.56	5.40
920	930	32.34	29.03	25.72	22.41	19.11	16.52	14.36	12.21	10.05	7.90	5.74
930	940	32.86	29.55	26.24	22.93	19.62	16.85	14.70	12.54	10.39	8.23	6.08
940	950	33.38	30.07	26.76	23.45	20.14	17.19	15.04	12.88	10.73	8.57	6.42
950	960	33.98	30.59	27.28	23.97	20.66	17.53	15.38	13.22	11.07	8.91	6.76
960	970	34.62	31.11	27.80	24.49	21.18	17.87	15.71	13.56	11.40	9.25	7.09
970	980	35.26	31.63	28.32	25.01	21.70	18.39	16.05	13.90	11.74	9.59	7.43
980	990	35.90	32.15	28.84	25.53	22.22	18.91	16.39	14.23	12.08	9.92	7.77
990	1,000	36.54	32.66	29.36	26.05	22.74	19.43	16.73	14.57	12.42	10.26	8.11
1,000	1,010	37.18	33.18	29.87	26.57	23.26	19.95	17.07	14.91	12.76	10.60	8.45
1,010	1,020	37.82	33.74	30.39	27.09	23.78	20.47	17.40	15.25	13.09	10.94	8.78
1,020	1,030	38.47	34.38	30.91	27.60	24.30	20.99	17.74	15.59	13.43	11.28	9.12
1,030	1,040	39.11	35.02	31.43	28.12	24.81	21.51	18.20	15.92	13.77	11.61	9.46
1,040	1,050	39.75	35.66	31.95	28.64	25.33	22.02	18.72	16.26	14.11	11.95	9.80
1,050	1,060	40.39	36.30	32.47	29.16	25.85	22.54	19.24	16.60	14.45	12.29	10.14
1,060	1,070	41.03	36.94	32.99	29.68	26.37	23.06	19.75	16.94	14.78	12.63	10.47
1,070	1,080	41.67	37.58	33.51	30.20	26.89	23.58	20.27	17.28	15.12	12.97	10.81
1,080	1,090	42.31	38.23	34.14	30.72	27.41	24.10	20.79	17.61	15.46	13.30	11.15
1,090	1,100	42.95	38.87	34.78	31.24	27.93	24.62	21.31	18.00	15.80	13.64	11.49
1,100	1,110	43.59	39.51	35.42	31.76	28.45	25.14	21.83	18.52	16.14	13.98	11.83
1,110	1,120	44.23	40.15	36.06	32.28	28.97	25.66	22.35	19.04	16.47	14.32	12.16
1,120	1,130	44.88	40.79	36.70	32.79	29.49	26.18	22.87	19.56	16.81	14.66	12.50
1,130	1,140	45.52	41.43	37.34	33.31	30.00	26.70	23.39	20.08	17.15	14.99	12.84
1,140	1,150	46.16	42.07	37.98	33.90	30.52	27.21	23.91	20.60	17.49	15.33	13.18
1,150	1,160	46.80	42.71	38.63	34.54	31.04	27.73	24.43	21.12	17.83	15.67	13.52
1,160	1,170	47.44	43.35	39.27	35.18	31.56	28.25	24.94	21.64	18.33	16.01	13.85
1,170	1,180	48.09	43.99	39.91	35.82	32.08	28.77	25.46	22.15	18.85	16.35	14.19
1,180	1,190	48.77	44.64	40.55	36.46	32.60	29.29	25.98	22.67	19.37	16.68	14.53
1,190	1,200	49.45	45.28	41.19	37.10	33.12	29.81	26.50	23.19	19.88	17.02	14.87
1,200	1,210	50.14	45.92	41.83	37.74	33.66	30.33	27.02	23.71	20.40	17.36	15.21
1,210	1,220	50.82	46.56	42.47	38.39	34.30	30.85	27.54	24.23	20.92	17.70	15.54
1,220	1,230	51.50	47.20	43.11	39.03	34.94	31.37	28.06	24.75	21.44	18.13	15.88
1,230	1,240	52.18	47.84	43.75	39.67	35.58	31.89	28.58	25.27	21.96	18.65	16.22
1,240	1,250	52.86	48.52	44.39	40.31	36.22	32.40	29.10	25.79	22.48	19.17	16.56
1,250	1,260	53.54	49.20	45.04	40.95	36.86	32.92	29.62	26.31	23.00	19.69	16.90
1,260	1,270	54.22	49.88	45.68	41.59	37.50	33.44	30.13	26.83	23.52	20.21	17.23
1,270	1,280	54.90	50.56	46.32	42.23	38.15	34.06	30.65	27.34	24.04	20.73	17.57
1,280	1,290	55.58	51.24	46.96	42.87	38.79	34.70	31.17	27.86	24.56	21.25	17.94
1,290	1,300	56.26	51.92	47.60	43.51	39.43	35.34	31.69	28.38	25.07	21.77	18.46
1,300	1,310	56.95	52.60	48.26	44.15	40.07	35.98	32.21	28.90	25.59	22.28	18.98
1,310	1,320	57.63	53.29	48.94	44.80	40.71	36.62	32.73	29.42	26.11	22.80	19.49
1,320	1,330	58.31	53.97	49.62	45.44	41.35	37.26	33.25	29.94	26.63	23.32	20.01
1,330	1,340	58.99	54.65	50.31	46.08	41.99	37.90	33.82	30.46	27.15	23.84	20.53
1,340	1,350	59.67	55.33	50.99	46.72	42.63	38.55	34.46	30.98	27.67	24.36	21.05
1,350	1,360	60.35	56.01	51.67	47.36	43.27	39.19	35.10	31.50	28.19	24.88	21.57
1,360	1,370	61.03	56.69	52.35	48.01	43.91	39.83	35.74	32.02	28.71	25.40	22.09
1,370	1,380	61.71	57.37	53.03	48.69	44.56	40.47	36.38	32.53	29.23	25.92	22.61
1,380	1,390	62.39	58.05	53.71	49.37	45.20	41.11	37.02	33.05	29.75	26.44	23.13
1,390	1,400	63.07	58.73	54.39	50.05	45.84	41.75	37.66	33.58	30.26	26.96	23.65
1,400	1,410	63.76	59.41	55.07	50.73	46.48	42.39	38.31	34.22	30.78	27.47	24.17
1,410	1,420	64.44	60.10	55.75	51.41	47.12	43.03	38.95	34.86	31.30	27.99	24.68
1,420	1,430	65.12	60.78	56.43	52.09	47.76	43.67	39.59	35.50	31.82	28.51	25.20
1,430	1,440	65.80	61.46	57.12	52.77	48.43	44.31	40.23	36.14	32.34	29.03	25.72
1,440	1,450	66.48	62.14	57.80	53.46	49.11	44.96	40.87	36.78	32.86	29.55	26.24
1,450	1,460	67.16	62.82	58.48	54.14	49.79	45.60	41.51	37.42	33.38	30.07	26.76
1,460	1,470	67.84	63.50	59.16	54.82	50.48	46.24	42.15	38.07	33.98	30.59	27.28
1,470	1,480	68.52	64.18	59.84	55.50	51.16	46.88	42.79	38.71	34.62	31.11	27.80
1,480	1,490	69.20	64.86	60.52	56.18	51.84	47.52	43.43	39.35	35.26	31.63	28.32

1,490 and over—Use Table 3a on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
MARRIED PERSONS—SEIMONTHLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	250	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	270	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	290	1.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	310	1.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	330	2.45	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	350	2.94	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	370	3.58	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	390	4.26	2.36	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	410	4.93	2.85	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	430	5.61	3.45	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	450	6.28	4.13	2.27	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	470	6.96	4.81	2.76	1.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	490	7.64	5.48	3.33	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	510	8.31	6.16	4.00	2.18	0.63	0.00	0.00	0.00	0.00	0.00	0.00
510	530	8.99	6.83	4.68	2.67	1.12	0.00	0.00	0.00	0.00	0.00	0.00
530	550	9.66	7.51	5.36	3.20	1.60	0.00	0.00	0.00	0.00	0.00	0.00
550	570	10.34	8.19	6.03	3.88	2.09	0.54	0.00	0.00	0.00	0.00	0.00
570	590	11.02	8.86	6.71	4.55	2.58	1.03	0.00	0.00	0.00	0.00	0.00
590	610	11.69	9.54	7.38	5.23	3.07	1.51	0.00	0.00	0.00	0.00	0.00
610	630	12.37	10.21	8.06	5.90	3.75	2.00	0.00	0.00	0.00	0.00	0.00
630	650	13.04	10.89	8.74	6.58	4.43	2.48	0.94	0.00	0.00	0.00	0.00
650	670	13.72	11.57	9.41	7.26	5.10	2.97	1.42	0.00	0.00	0.00	0.00
670	690	14.40	12.24	10.09	7.93	5.78	3.62	1.91	0.00	0.00	0.00	0.00
690	710	15.07	12.92	10.76	8.61	6.45	4.30	2.39	0.84	0.00	0.00	0.00
710	730	15.75	13.59	11.44	9.28	7.13	4.98	2.88	1.33	0.00	0.00	0.00
730	750	16.42	14.27	12.12	9.96	7.81	5.65	3.50	1.82	0.00	0.00	0.00
750	770	17.10	14.95	12.79	10.64	8.48	6.33	4.17	2.30	0.75	0.00	0.00
770	790	17.78	15.62	13.47	11.31	9.16	7.00	4.85	2.79	1.24	0.00	0.00
790	810	18.45	16.30	14.14	11.99	9.83	7.68	5.52	3.37	1.73	0.00	0.00
810	830	19.13	16.97	14.82	12.66	10.51	8.36	6.20	4.05	2.21	0.66	0.00
830	850	19.80	17.65	15.50	13.34	11.19	9.03	6.88	4.72	2.70	1.15	0.00
850	870	20.48	18.33	16.17	14.02	11.86	9.71	7.55	5.40	3.24	1.63	0.00
870	890	21.16	19.00	16.85	14.69	12.54	10.38	8.23	6.07	3.92	2.12	0.57
890	910	21.83	19.68	17.52	15.37	13.21	11.06	8.90	6.75	4.59	2.61	1.06
910	930	22.51	20.35	18.20	16.04	13.89	11.74	9.58	7.43	5.27	3.12	1.54
930	950	23.31	21.03	18.88	16.72	14.57	12.41	10.26	8.10	5.95	3.79	2.03
950	970	24.35	21.71	19.55	17.40	15.24	13.09	10.93	8.78	6.62	4.47	2.52
970	990	25.39	22.38	20.23	18.07	15.92	13.76	11.61	9.45	7.30	5.14	3.00
990	1,010	26.43	23.12	20.90	18.75	16.59	14.44	12.28	10.13	7.97	5.82	3.67
1,010	1,030	27.47	24.16	21.58	19.42	17.27	15.12	12.96	10.81	8.65	6.50	4.34
1,030	1,050	28.50	25.19	22.26	20.10	17.95	15.79	13.64	11.48	9.33	7.17	5.02
1,050	1,070	29.54	26.23	22.93	20.78	18.62	16.47	14.31	12.16	10.00	7.85	5.69
1,070	1,090	30.58	27.27	23.96	21.45	19.30	17.14	14.99	12.83	10.68	8.52	6.37
1,090	1,110	31.62	28.31	25.00	22.13	19.97	17.82	15.66	13.51	11.35	9.20	7.05
1,110	1,130	32.66	29.35	26.04	22.80	20.65	18.50	16.34	14.19	12.03	9.88	7.72
1,130	1,150	33.69	30.38	27.08	23.77	21.33	19.17	17.02	14.86	12.71	10.55	8.40
1,150	1,170	34.73	31.42	28.11	24.81	22.00	19.85	17.69	15.54	13.38	11.23	9.07
1,170	1,190	35.77	32.46	29.15	25.84	22.68	20.52	18.37	16.21	14.06	11.90	9.75
1,190	1,210	36.81	33.50	30.19	26.88	23.57	21.20	19.04	16.89	14.73	12.58	10.43
1,210	1,230	37.85	34.54	31.23	27.92	24.61	21.88	19.72	17.57	15.41	13.26	11.10
1,230	1,250	38.88	35.57	32.27	28.96	25.65	22.55	20.40	18.24	16.09	13.93	11.78
1,250	1,270	39.92	36.61	33.30	30.00	26.69	23.38	21.07	18.92	16.76	14.61	12.45
1,270	1,290	40.96	37.65	34.34	31.03	27.72	24.42	21.75	19.59	17.44	15.28	13.13
1,290	1,310	42.00	38.69	35.38	32.07	28.76	25.45	22.42	20.27	18.11	15.96	13.81
1,310	1,330	43.04	39.73	36.42	33.11	29.80	26.49	23.18	20.95	18.79	16.64	14.48
1,330	1,350	44.07	40.76	37.46	34.15	30.84	27.53	24.22	21.62	19.47	17.31	15.16
1,350	1,370	45.11	41.80	38.49	35.19	31.88	28.57	25.26	22.30	20.14	17.99	15.83
1,370	1,390	46.15	42.84	39.53	36.22	32.91	29.61	26.30	22.99	20.82	18.66	16.51
1,390	1,410	47.19	43.88	40.57	37.26	33.95	30.64	27.34	24.03	21.49	19.34	17.19
1,410	1,430	48.23	44.92	41.61	38.30	34.99	31.68	28.37	25.06	22.17	20.02	17.86
1,430	1,450	49.26	45.95	42.65	39.34	36.03	32.72	29.41	26.10	22.85	20.69	18.54
1,450	1,470	50.30	46.99	43.68	40.38	37.07	33.76	30.45	27.14	23.83	21.37	19.21
1,470	1,490	51.40	48.03	44.72	41.41	38.10	34.80	31.49	28.18	24.87	22.04	19.89
1,490	1,510	52.68	49.07	45.76	42.45	39.14	35.83	32.53	29.22	25.91	22.72	20.57
1,510	1,530	53.96	50.11	46.80	43.49	40.18	36.87	33.56	30.25	26.95	23.64	21.24
1,530	1,550	55.25	51.16	47.84	44.53	41.22	37.91	34.60	31.29	27.98	24.68	21.92
1,550	1,570	56.53	52.44	48.87	45.57	42.26	38.95	35.64	32.33	29.02	25.71	22.59
1,570	1,590	57.81	53.72	49.91	46.60	43.29	39.99	36.68	33.37	30.06	26.75	23.44
1,590	1,610	59.09	55.01	50.95	47.64	44.33	41.02	37.72	34.41	31.10	27.79	24.48

Nebraska Income Tax Withholding
MARRIED PERSONS—SEMIMONTHLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
1,610	1,630	60.37	56.29	52.20	48.68	45.37	42.06	38.75	35.44	32.14	28.83	25.52
1,630	1,650	61.66	57.57	53.48	49.72	46.41	43.10	39.79	36.48	33.17	29.87	26.56
1,650	1,670	62.94	58.85	54.77	50.76	47.45	44.14	40.83	37.52	34.21	30.90	27.60
1,670	1,690	64.22	60.13	56.05	51.96	48.48	45.18	41.87	38.56	35.25	31.94	28.63
1,690	1,710	65.50	61.42	57.33	53.24	49.52	46.21	42.91	39.60	36.29	32.98	29.67
1,710	1,730	66.78	62.70	58.61	54.53	50.56	47.25	43.94	40.63	37.33	34.02	30.71
1,730	1,750	68.07	63.98	59.89	55.81	51.72	48.29	44.98	41.67	38.36	35.06	31.75
1,750	1,770	69.35	65.26	61.18	57.09	53.00	49.33	46.02	42.71	39.40	36.09	32.79
1,770	1,790	70.63	66.54	62.46	58.37	54.29	50.37	47.06	43.75	40.44	37.13	33.82
1,790	1,810	71.95	67.83	63.74	59.65	55.57	51.48	48.10	44.79	41.48	38.17	34.86
1,810	1,830	73.31	69.11	65.02	60.94	56.85	52.76	49.13	45.82	42.52	39.21	35.90
1,830	1,850	74.68	70.39	66.30	62.22	58.13	54.04	50.17	46.86	43.55	40.25	36.94
1,850	1,870	76.04	71.70	67.59	63.50	59.41	55.33	51.24	47.90	44.59	41.28	37.98
1,870	1,890	77.40	73.06	68.87	64.78	60.70	56.61	52.52	48.94	45.63	42.32	39.01
1,890	1,910	78.76	74.42	70.15	66.06	61.98	57.89	53.80	49.98	46.67	43.36	40.05
1,910	1,930	80.12	75.78	71.44	67.35	63.26	59.17	55.09	51.01	47.71	44.40	41.09
1,930	1,950	81.49	77.14	72.80	68.63	64.54	60.45	56.37	52.28	48.74	45.44	42.13
1,950	1,970	82.85	78.51	74.16	69.91	65.82	61.74	57.65	53.56	49.78	46.47	43.17
1,970	1,990	84.21	79.87	75.53	71.19	67.11	63.02	58.93	54.85	50.82	47.51	44.20
1,990	2,010	85.57	81.23	76.89	72.55	68.39	64.30	60.21	56.13	52.04	48.55	45.24
2,010	2,030	86.93	82.59	78.25	73.91	69.67	65.58	61.50	57.41	53.32	49.59	46.28
2,030	2,050	88.30	83.95	79.61	75.27	70.95	66.86	62.78	58.69	54.61	50.63	47.32
2,050	2,070	89.66	85.32	80.97	76.63	72.29	68.15	64.06	59.97	55.89	51.80	48.36
2,070	2,090	91.02	86.68	82.34	77.99	73.65	69.43	65.34	61.26	57.17	53.08	49.39
2,090	2,110	92.38	88.04	83.70	79.36	75.02	70.71	66.62	62.54	58.45	54.37	50.43
2,110	2,130	93.74	89.40	85.06	80.72	76.38	72.04	67.91	63.82	59.73	55.65	51.56
2,130	2,150	95.11	90.76	86.42	82.08	77.74	73.40	69.19	65.10	61.02	56.93	52.84
2,150	2,170	96.47	92.13	87.78	83.44	79.10	74.76	70.47	66.38	62.30	58.21	54.12
2,170	2,190	97.83	93.49	89.15	84.80	80.46	76.12	71.78	67.67	63.58	59.49	55.41
2,190	2,210	99.19	94.85	90.51	86.17	81.83	77.48	73.14	68.95	64.86	60.78	56.69
2,210	2,230	100.55	96.21	91.87	87.53	83.19	78.85	74.50	70.23	66.14	62.06	57.97
2,230	2,250	101.92	97.57	93.23	88.89	84.55	80.21	75.87	71.53	67.43	63.34	59.25
2,250	2,270	103.28	98.94	94.59	90.25	85.91	81.57	77.23	72.89	68.71	64.62	60.53
2,270	2,290	104.64	100.30	95.96	91.61	87.27	82.93	78.59	74.25	69.99	65.90	61.82
2,290	2,310	106.00	101.66	97.32	92.98	88.64	84.29	79.95	75.61	71.27	67.19	63.10
2,310	2,330	107.36	103.02	98.68	94.34	90.00	85.66	81.31	76.97	72.63	68.47	64.38
2,330	2,350	108.73	104.38	100.04	95.70	91.36	87.02	82.68	78.34	73.99	69.75	65.66
2,350	2,370	110.09	105.75	101.40	97.06	92.72	88.38	84.04	79.70	75.36	71.03	66.94
2,370	2,390	111.45	107.11	102.77	98.42	94.08	89.74	85.40	81.06	76.72	72.38	68.23
2,390	2,410	112.81	108.47	104.13	99.79	95.45	91.10	86.76	82.42	78.08	73.74	69.51
2,410	2,430	114.17	109.83	105.49	101.15	96.81	92.47	88.12	83.78	79.44	75.10	70.79
2,430	2,450	115.57	111.19	106.85	102.51	98.17	93.83	89.49	85.15	80.80	76.46	72.12
2,450	2,470	116.97	112.56	108.21	103.87	99.53	95.19	90.85	86.51	82.17	77.82	73.48
2,470	2,490	118.38	113.92	109.58	105.23	100.89	96.55	92.21	87.87	83.53	79.19	74.85
2,490	2,510	119.79	115.30	110.94	106.60	102.26	97.91	93.57	89.23	84.89	80.55	76.21
2,510	2,530	121.20	116.71	112.30	107.96	103.62	99.28	94.93	90.59	86.25	81.91	77.57
2,530	2,550	122.61	118.12	113.66	109.32	104.98	100.64	96.30	91.96	87.61	83.27	78.93
2,550	2,570	124.01	119.53	115.04	110.68	106.34	102.00	97.66	93.32	88.98	84.63	80.29
2,570	2,590	125.42	120.93	116.45	112.04	107.70	103.36	99.02	94.68	90.34	86.00	81.66
2,590	2,610	126.83	122.34	117.85	113.41	109.07	104.72	100.38	96.04	91.70	87.36	83.02
2,610	2,630	128.24	123.75	119.26	114.77	110.43	106.09	101.74	97.40	93.06	88.72	84.38
2,630	2,650	129.65	125.16	120.67	116.18	111.79	107.45	103.11	98.77	94.42	90.08	85.74
2,650	2,670	131.05	126.57	122.08	117.59	113.15	108.81	104.47	100.13	95.79	91.44	87.10
2,670	2,690	132.46	127.97	123.49	119.00	114.51	110.17	105.83	101.49	97.15	92.81	88.47
2,690	2,710	133.87	129.38	124.89	120.41	115.92	111.53	107.19	102.85	98.51	94.17	89.83
2,710	2,730	135.28	130.79	126.30	121.81	117.33	112.90	108.55	104.21	99.87	95.53	91.19
2,730	2,750	136.69	132.20	127.71	123.22	118.73	114.26	109.92	105.58	101.23	96.89	92.55
2,750	2,770	138.09	133.61	129.12	124.63	120.14	115.65	111.28	106.94	102.60	98.25	93.91
2,770	2,790	139.50	135.01	130.53	126.04	121.55	117.06	112.64	108.30	103.96	99.62	95.28
2,790	2,810	140.91	136.42	131.93	127.45	122.96	118.47	114.00	109.66	105.32	100.98	96.64
2,810	2,830	142.32	137.83	133.34	128.85	124.37	119.88	115.39	111.02	106.68	102.34	98.00
2,830	2,850	143.73	139.24	134.75	130.26	125.77	121.29	116.80	112.39	108.04	103.70	99.36
2,850	2,870	145.13	140.65	136.16	131.67	127.18	122.69	118.21	113.75	109.41	105.06	100.72
2,870	2,890	146.54	142.05	137.57	133.08	128.59	124.10	119.61	115.13	110.77	106.43	102.09
2,890	2,910	147.95	143.46	138.97	134.49	130.00	125.51	121.02	116.53	112.13	107.79	103.45
2,910	2,930	149.36	144.87	140.38	135.89	131.41	126.92	122.43	117.94	113.49	109.15	104.81
2,930	2,950	150.77	146.28	141.79	137.30	132.81	128.33	123.84	119.35	114.86	110.51	106.17
2,950	2,970	152.17	147.69	143.20	138.71	134.22	129.73	125.25	120.76	116.27	111.87	107.53
2,970	2,990	153.58	149.09	144.61	140.12	135.63	131.14	126.65	122.17	117.68	113.24	108.90

2,990 and over—Use Table 3b on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
SINGLE PERSONS—MONTHLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	230	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	250	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	270	1.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	290	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	310	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	330	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	350	3.82	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	370	4.30	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	390	4.91	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	410	5.59	2.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	430	6.26	2.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	450	6.94	3.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	470	7.61	3.63	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	490	8.29	4.12	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	510	8.97	4.66	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	9.64	5.33	1.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	10.32	6.01	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	10.99	6.68	2.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	11.67	7.36	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	610	12.35	8.04	3.94	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	630	13.02	8.71	4.42	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	650	13.70	9.39	5.08	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
650	670	14.37	10.06	5.75	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	690	15.05	10.74	6.43	2.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
690	710	15.73	11.42	7.11	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
710	730	16.40	12.09	7.78	3.75	0.66	0.00	0.00	0.00	0.00	0.00	0.00
730	750	17.08	12.77	8.46	4.24	1.14	0.00	0.00	0.00	0.00	0.00	0.00
750	770	17.75	13.44	9.13	4.82	1.63	0.00	0.00	0.00	0.00	0.00	0.00
770	790	18.43	14.12	9.81	5.50	2.11	0.00	0.00	0.00	0.00	0.00	0.00
790	810	19.11	14.80	10.49	6.18	2.60	0.00	0.00	0.00	0.00	0.00	0.00
810	830	19.78	15.47	11.16	6.85	3.09	0.00	0.00	0.00	0.00	0.00	0.00
830	850	20.46	16.15	11.84	7.53	3.57	0.00	0.00	0.00	0.00	0.00	0.00
850	870	21.13	16.82	12.51	8.20	4.06	0.96	0.00	0.00	0.00	0.00	0.00
870	890	21.81	17.50	13.19	8.88	4.57	1.45	0.00	0.00	0.00	0.00	0.00
890	910	22.49	18.18	13.87	9.56	5.25	1.93	0.00	0.00	0.00	0.00	0.00
910	930	23.16	18.85	14.54	10.23	5.92	2.42	0.00	0.00	0.00	0.00	0.00
930	950	23.84	19.53	15.22	10.91	6.60	2.90	0.00	0.00	0.00	0.00	0.00
950	970	24.51	20.20	15.89	11.58	7.28	3.39	0.00	0.00	0.00	0.00	0.00
970	990	25.19	20.88	16.57	12.26	7.95	3.88	0.78	0.00	0.00	0.00	0.00
990	1,010	25.87	21.56	17.25	12.94	8.63	4.36	1.26	0.00	0.00	0.00	0.00
1,010	1,030	26.54	22.23	17.92	13.61	9.30	4.99	1.75	0.00	0.00	0.00	0.00
1,030	1,050	27.22	22.91	18.60	14.29	9.98	5.67	2.24	0.00	0.00	0.00	0.00
1,050	1,070	27.89	23.58	19.27	14.96	10.66	6.35	2.72	0.00	0.00	0.00	0.00
1,070	1,090	28.57	24.26	19.95	15.64	11.33	7.02	3.21	0.00	0.00	0.00	0.00
1,090	1,110	29.25	24.94	20.63	16.32	12.01	7.70	3.69	0.60	0.00	0.00	0.00
1,110	1,130	29.92	25.61	21.30	16.99	12.68	8.37	4.18	1.08	0.00	0.00	0.00
1,130	1,150	30.60	26.29	21.98	17.67	13.36	9.05	4.74	1.57	0.00	0.00	0.00
1,150	1,170	31.27	26.96	22.65	18.34	14.04	9.73	5.42	2.05	0.00	0.00	0.00
1,170	1,190	31.95	27.64	23.33	19.02	14.71	10.40	6.09	2.54	0.00	0.00	0.00
1,190	1,210	32.63	28.32	24.01	19.70	15.39	11.08	6.77	3.03	0.00	0.00	0.00
1,210	1,230	33.30	28.99	24.68	20.37	16.06	11.75	7.44	3.51	0.00	0.00	0.00
1,230	1,250	33.98	29.67	25.36	21.05	16.74	12.43	8.12	4.00	0.90	0.00	0.00
1,250	1,270	34.65	30.34	26.03	21.72	17.42	13.11	8.80	4.49	1.39	0.00	0.00
1,270	1,290	35.33	31.02	26.71	22.40	18.09	13.78	9.47	5.16	1.87	0.00	0.00
1,290	1,310	36.16	31.70	27.39	23.08	18.77	14.46	10.15	5.84	2.36	0.00	0.00
1,310	1,330	37.19	32.37	28.06	23.75	19.44	15.13	10.82	6.51	2.84	0.00	0.00
1,330	1,350	38.23	33.05	28.74	24.43	20.12	15.81	11.50	7.19	3.33	0.00	0.00
1,350	1,370	39.27	33.72	29.41	25.10	20.80	16.49	12.18	7.87	3.82	0.72	0.00
1,370	1,390	40.31	34.40	30.09	25.78	21.47	17.16	12.85	8.54	4.30	1.20	0.00
1,390	1,410	41.35	35.08	30.77	26.46	22.15	17.84	13.53	9.22	4.91	1.69	0.00
1,410	1,430	42.38	35.77	31.44	27.13	22.82	18.51	14.20	9.89	5.59	2.17	0.00
1,430	1,450	43.42	36.80	32.12	27.81	23.50	19.19	14.88	10.57	6.26	2.66	0.00
1,450	1,470	44.46	37.84	32.79	28.48	24.18	19.87	15.56	11.25	6.94	3.15	0.00
1,470	1,490	45.50	38.88	33.47	29.16	24.85	20.54	16.23	11.92	7.61	3.63	0.53
1,490	1,510	46.54	39.92	34.15	29.84	25.53	21.22	16.91	12.60	8.29	4.12	1.02
1,510	1,530	47.57	40.96	34.82	30.51	26.20	21.89	17.58	13.27	8.97	4.66	1.51
1,530	1,550	48.61	41.99	35.50	31.19	26.88	22.57	18.26	13.95	9.64	5.33	1.99
1,550	1,570	49.65	43.03	36.41	31.86	27.56	23.25	18.94	14.63	10.32	6.01	2.48
1,570	1,590	50.69	44.07	37.45	32.54	28.23	23.92	19.61	15.30	10.99	6.68	2.96

Nebraska Income Tax Withholding
SINGLE PERSONS—MONTHLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
1,590	1,610	51.73	45.11	38.49	33.22	28.91	24.60	20.29	15.98	11.67	7.36	3.45
1,610	1,630	52.76	46.15	39.53	33.89	29.58	25.27	20.96	16.65	12.35	8.04	3.94
1,630	1,650	53.80	47.18	40.57	34.57	30.26	25.95	21.64	17.33	13.02	8.71	4.42
1,650	1,670	54.84	48.22	41.60	35.24	30.94	26.63	22.32	18.01	13.70	9.39	5.08
1,670	1,690	55.88	49.26	42.64	36.03	31.61	27.30	22.99	18.68	14.37	10.06	5.75
1,690	1,710	56.92	50.30	43.68	37.06	32.29	27.98	23.67	19.36	15.05	10.74	6.43
1,710	1,730	57.95	51.34	44.72	38.10	32.96	28.65	24.34	20.03	15.73	11.42	7.11
1,730	1,750	58.99	52.37	45.76	39.14	33.64	29.33	25.02	20.71	16.40	12.09	7.78
1,750	1,770	60.03	53.41	46.79	40.18	34.32	30.01	25.70	21.39	17.08	12.77	8.46
1,770	1,790	61.07	54.45	47.83	41.22	34.99	30.68	26.37	22.06	17.75	13.44	9.13
1,790	1,810	62.11	55.49	48.87	42.25	35.67	31.36	27.05	22.74	18.43	14.12	9.81
1,810	1,830	63.14	56.53	49.91	43.29	36.67	32.03	27.72	23.41	19.11	14.80	10.49
1,830	1,850	64.18	57.56	50.95	44.33	37.71	32.71	28.40	24.09	19.78	15.47	11.16
1,850	1,870	65.22	58.60	51.98	45.37	38.75	33.39	29.08	24.77	20.46	16.15	11.84
1,870	1,890	66.26	59.64	53.02	46.41	39.79	34.06	29.75	25.44	21.13	16.82	12.51
1,890	1,910	67.35	60.68	54.06	47.44	40.83	34.74	30.43	26.12	21.81	17.50	13.19
1,910	1,930	68.63	61.72	55.10	48.48	41.86	35.41	31.10	26.79	22.49	18.18	13.87
1,930	1,950	69.91	62.75	56.14	49.52	42.90	36.28	31.78	27.47	23.16	18.85	14.54
1,950	1,970	71.19	63.79	57.17	50.56	43.94	37.32	32.46	28.15	23.84	19.53	15.22
1,970	1,990	72.47	64.83	58.21	51.60	44.98	38.36	33.13	28.82	24.51	20.20	15.89
1,990	2,010	73.76	65.87	59.25	52.63	46.02	39.40	33.81	29.50	25.19	20.88	16.57
2,010	2,030	75.04	66.91	60.29	53.67	47.05	40.44	34.48	30.17	25.87	21.56	17.25
2,030	2,050	76.32	68.15	61.33	54.71	48.09	41.47	35.16	30.85	26.54	22.23	17.92
2,050	2,070	77.60	69.43	62.36	55.75	49.13	42.51	35.90	31.53	27.22	22.91	18.60
2,070	2,090	78.88	70.71	63.40	56.79	50.17	43.55	36.93	32.20	27.89	23.58	19.27
2,090	2,110	80.17	71.99	64.44	57.82	51.21	44.59	37.97	32.88	28.57	24.26	19.95
2,110	2,130	81.45	73.28	65.48	58.86	52.24	45.63	39.01	33.55	29.25	24.94	20.63
2,130	2,150	82.73	74.56	66.52	59.90	53.28	46.66	40.05	34.23	29.92	25.61	21.30
2,150	2,170	84.01	75.84	67.67	60.94	54.32	47.70	41.09	34.91	30.60	26.29	21.98
2,170	2,190	85.29	77.12	68.95	61.98	55.36	48.74	42.12	35.58	31.27	26.96	22.65
2,190	2,210	86.58	78.40	70.23	63.01	56.40	49.78	43.16	36.54	31.95	27.64	23.33
2,210	2,230	87.86	79.69	71.51	64.05	57.43	50.82	44.20	37.58	32.63	28.32	24.01
2,230	2,250	89.14	80.97	72.79	65.09	58.47	51.85	45.24	38.62	33.30	28.99	24.68
2,250	2,270	90.42	82.25	74.08	66.13	59.51	52.89	46.28	39.66	33.98	29.67	25.36
2,270	2,290	91.70	83.53	75.36	67.19	60.55	53.93	47.31	40.70	34.65	30.34	26.03
2,290	2,310	92.99	84.81	76.64	68.47	61.59	54.97	48.35	41.73	35.33	31.02	26.71
2,310	2,330	94.27	86.10	77.92	69.75	62.62	56.01	49.39	42.77	36.16	31.70	27.39
2,330	2,350	95.55	87.38	79.20	71.03	63.66	57.04	50.43	43.81	37.19	32.37	28.06
2,350	2,370	96.91	88.66	80.49	72.31	64.70	58.08	51.47	44.85	38.23	33.05	28.74
2,370	2,390	98.27	89.94	81.77	73.60	65.74	59.12	52.50	45.89	39.27	33.72	29.41
2,390	2,410	99.63	91.22	83.05	74.88	66.78	60.16	53.54	46.92	40.31	34.40	30.09
2,410	2,430	100.99	92.51	84.33	76.16	67.99	61.20	54.58	47.96	41.35	35.08	30.77
2,430	2,450	102.35	93.79	85.61	77.44	69.27	62.23	55.62	49.00	42.38	35.77	31.44
2,450	2,470	103.72	95.07	86.90	78.72	70.55	63.27	56.66	50.04	43.42	36.80	32.12
2,470	2,490	105.08	96.40	88.18	80.01	71.83	64.31	57.69	51.08	44.46	37.84	32.79
2,490	2,510	106.44	97.76	89.46	81.29	73.12	65.35	58.73	52.11	45.50	38.88	33.47
2,510	2,530	107.80	99.12	90.74	82.57	74.40	66.39	59.77	53.15	46.54	39.92	34.15
2,530	2,550	109.16	100.48	92.02	83.85	75.68	67.51	60.81	54.19	47.57	40.96	34.82
2,550	2,570	110.53	101.84	93.31	85.13	76.96	68.79	61.85	55.23	48.61	41.99	35.50
2,570	2,590	111.89	103.21	94.59	86.42	78.24	70.07	62.88	56.27	49.65	43.03	36.41
2,590	2,610	113.25	104.57	95.88	87.70	79.53	71.35	63.92	57.30	50.69	44.07	37.45
2,610	2,630	114.61	105.93	97.25	88.98	80.81	72.63	64.96	58.34	51.73	45.11	38.49
2,630	2,650	115.97	107.29	98.61	90.26	82.09	73.92	66.00	59.38	52.76	46.15	39.53
2,650	2,670	117.34	108.65	99.97	91.54	83.37	75.20	67.04	60.42	53.80	47.18	40.57
2,670	2,690	118.70	110.02	101.33	92.83	84.65	76.48	68.31	61.46	54.84	48.22	41.60
2,690	2,710	120.06	111.38	102.69	94.11	85.94	77.76	69.59	62.49	55.88	49.26	42.64
2,710	2,730	121.42	112.74	104.06	95.39	87.22	79.04	70.87	63.53	56.92	50.30	43.68
2,730	2,750	122.78	114.10	105.42	96.74	88.50	80.33	72.15	64.57	57.95	51.34	44.72
2,750	2,770	124.15	115.46	106.78	98.10	89.78	81.61	73.44	65.61	58.99	52.37	45.76
2,770	2,790	125.51	116.83	108.14	99.46	91.06	82.89	74.72	66.65	60.03	53.41	46.79
2,790	2,810	126.87	118.19	109.50	100.82	92.35	84.17	76.00	67.83	61.07	54.45	47.83
2,810	2,830	128.23	119.55	110.87	102.18	93.63	85.45	77.28	69.11	62.11	55.49	48.87
2,830	2,850	129.59	120.91	112.23	103.55	94.91	86.74	78.56	70.39	63.14	56.53	49.91
2,850	2,870	130.96	122.27	113.59	104.91	96.22	88.02	79.85	71.67	64.18	57.56	50.95
2,870	2,890	132.32	123.64	114.95	106.27	97.59	89.30	81.13	72.96	65.22	58.60	51.98
2,890	2,910	133.68	125.00	116.31	107.63	98.95	90.58	82.41	74.24	66.26	59.64	53.02
2,910	2,930	135.04	126.36	117.68	108.99	100.31	91.86	83.69	75.52	67.35	60.68	54.06
2,930	2,950	136.40	127.72	119.04	110.36	101.67	93.15	84.97	76.80	68.63	61.72	55.10
2,950	2,970	137.77	129.08	120.40	111.72	103.03	94.43	86.26	78.08	69.91	62.75	56.14

2,970 and over—Use Table 4a on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
MARRIED PERSONS—MONTHLY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	465	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
465	495	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495	525	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
525	555	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555	585	3.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
585	615	3.94	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
615	645	4.67	1.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
645	675	5.39	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
675	705	6.15	3.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705	735	7.16	3.75	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
735	765	8.18	4.48	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
765	795	9.19	5.21	2.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
795	825	10.20	5.94	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
825	855	11.22	6.91	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
855	885	12.23	7.92	4.30	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
885	915	13.25	8.94	5.03	1.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
915	945	14.26	9.95	5.76	2.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
945	975	15.27	10.96	6.65	3.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
975	1,005	16.29	11.98	7.67	4.12	1.02	0.00	0.00	0.00	0.00	0.00	0.00
1,005	1,035	17.30	12.99	8.68	4.85	1.75	0.00	0.00	0.00	0.00	0.00	0.00
1,035	1,065	18.32	14.01	9.70	5.58	2.48	0.00	0.00	0.00	0.00	0.00	0.00
1,065	1,095	19.33	15.02	10.71	6.40	3.21	0.00	0.00	0.00	0.00	0.00	0.00
1,095	1,125	20.34	16.03	11.72	7.42	3.94	0.84	0.00	0.00	0.00	0.00	0.00
1,125	1,155	21.36	17.05	12.74	8.43	4.67	1.57	0.00	0.00	0.00	0.00	0.00
1,155	1,185	22.37	18.06	13.75	9.44	5.39	2.30	0.00	0.00	0.00	0.00	0.00
1,185	1,215	23.39	19.08	14.77	10.46	6.15	3.03	0.00	0.00	0.00	0.00	0.00
1,215	1,245	24.40	20.09	15.78	11.47	7.16	3.75	0.66	0.00	0.00	0.00	0.00
1,245	1,275	25.41	21.10	16.79	12.49	8.18	4.48	1.39	0.00	0.00	0.00	0.00
1,275	1,305	26.43	22.12	17.81	13.50	9.19	5.21	2.11	0.00	0.00	0.00	0.00
1,305	1,335	27.44	23.13	18.82	14.51	10.20	5.94	2.84	0.00	0.00	0.00	0.00
1,335	1,365	28.46	24.15	19.84	15.53	11.22	6.91	3.57	0.00	0.00	0.00	0.00
1,365	1,395	29.47	25.16	20.85	16.54	12.23	7.92	4.30	1.20	0.00	0.00	0.00
1,395	1,425	30.48	26.17	21.86	17.56	13.25	8.94	5.03	1.93	0.00	0.00	0.00
1,425	1,455	31.50	27.19	22.88	18.57	14.26	9.95	5.76	2.66	0.00	0.00	0.00
1,455	1,485	32.51	28.20	23.89	19.58	15.27	10.96	6.65	3.39	0.00	0.00	0.00
1,485	1,515	33.53	29.22	24.91	20.60	16.29	11.98	7.67	4.12	1.02	0.00	0.00
1,515	1,545	34.54	30.23	25.92	21.61	17.30	12.99	8.68	4.85	1.75	0.00	0.00
1,545	1,575	35.55	31.24	26.93	22.63	18.32	14.01	9.70	5.58	2.48	0.00	0.00
1,575	1,605	36.57	32.26	27.95	23.64	19.33	15.02	10.71	6.40	3.21	0.00	0.00
1,605	1,635	37.58	33.27	28.96	24.65	20.34	16.03	11.72	7.42	3.94	0.84	0.00
1,635	1,665	38.60	34.29	29.98	25.67	21.36	17.05	12.74	8.43	4.67	1.57	0.00
1,665	1,695	39.61	35.30	30.99	26.68	22.37	18.06	13.75	9.44	5.39	2.30	0.00
1,695	1,725	40.62	36.31	32.00	27.70	23.39	19.08	14.77	10.46	6.15	3.03	0.00
1,725	1,755	41.64	37.33	33.02	28.71	24.40	20.09	15.78	11.47	7.16	3.75	0.66
1,755	1,785	42.65	38.34	34.03	29.72	25.41	21.10	16.79	12.49	8.18	4.48	1.39
1,785	1,815	43.67	39.36	35.05	30.74	26.43	22.12	17.81	13.50	9.19	5.21	2.11
1,815	1,845	44.68	40.37	36.06	31.75	27.44	23.13	18.82	14.51	10.20	5.94	2.84
1,845	1,875	45.69	41.38	37.07	32.77	28.46	24.15	19.84	15.53	11.22	6.91	3.57
1,875	1,905	47.12	42.40	38.09	33.78	29.47	25.16	20.85	16.54	12.23	7.92	4.30
1,905	1,935	48.68	43.41	39.10	34.79	30.48	26.17	21.86	17.56	13.25	8.94	5.03
1,935	1,965	50.24	44.43	40.12	35.81	31.50	27.19	22.88	18.57	14.26	9.95	5.76
1,965	1,995	51.79	45.44	41.13	36.82	32.51	28.20	23.89	19.58	15.27	10.96	6.65
1,995	2,025	53.35	46.73	42.14	37.84	33.53	29.22	24.91	20.60	16.29	11.98	7.67
2,025	2,055	54.91	48.29	43.16	38.85	34.54	30.23	25.92	21.61	17.30	12.99	8.68
2,055	2,085	56.47	49.85	44.17	39.86	35.55	31.24	26.93	22.63	18.32	14.01	9.70
2,085	2,115	58.02	51.41	45.19	40.88	36.57	32.26	27.95	23.64	19.33	15.02	10.71
2,115	2,145	59.58	52.96	46.35	41.89	37.58	33.27	28.96	24.65	20.34	16.03	11.72
2,145	2,175	61.14	54.52	47.90	42.91	38.60	34.29	29.98	25.67	21.36	17.05	12.74
2,175	2,205	62.69	56.08	49.46	43.92	39.61	35.30	30.99	26.68	22.37	18.06	13.75
2,205	2,235	64.25	57.63	51.02	44.93	40.62	36.31	32.00	27.70	23.39	19.08	14.77
2,235	2,265	65.81	59.19	52.57	45.96	41.64	37.33	33.02	28.71	24.40	20.09	15.78
2,265	2,295	67.36	60.75	54.13	47.51	42.65	38.34	34.03	29.72	25.41	21.10	16.79
2,295	2,325	68.92	62.30	55.69	49.07	43.67	39.36	35.05	30.74	26.43	22.12	17.81
2,325	2,355	70.48	63.86	57.24	50.63	44.68	40.37	36.06	31.75	27.44	23.13	18.82
2,355	2,385	72.04	65.42	58.80	52.18	45.69	41.38	37.07	32.77	28.46	24.15	19.84
2,385	2,415	73.59	66.98	60.36	53.74	47.12	42.40	38.09	33.78	29.47	25.16	20.85
2,415	2,445	75.15	68.53	61.92	55.30	48.68	43.41	39.10	34.79	30.48	26.17	21.86
2,445	2,475	76.71	70.09	63.47	56.85	50.24	44.43	40.12	35.81	31.50	27.19	22.88
2,475	2,505	78.26	71.65	65.03	58.41	51.79	45.44	41.13	36.82	32.51	28.20	23.89
2,505	2,535	79.82	73.20	66.59	59.97	53.35	46.73	42.14	37.84	33.53	29.22	24.91

Nebraska Income Tax Withholding
MARRIED PERSONS—MONTHLY PAYROLL PERIOD (Cont'd)
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
2,535	2,565	81.38	74.76	68.14	61.53	54.91	48.29	43.16	38.85	34.54	30.23	25.92
2,565	2,595	82.93	76.32	69.70	63.08	56.47	49.85	44.17	39.86	35.55	31.24	26.93
2,595	2,625	84.49	77.87	71.26	64.64	58.02	51.41	45.19	40.88	36.57	32.26	27.95
2,625	2,655	86.05	79.43	72.81	66.20	59.58	52.96	46.35	41.89	37.58	33.27	28.96
2,655	2,685	87.61	80.99	74.37	67.75	61.14	54.52	47.90	42.91	38.60	34.29	29.98
2,685	2,715	89.16	82.55	75.93	69.31	62.69	56.08	49.46	43.92	39.61	35.30	30.99
2,715	2,745	90.72	84.10	77.49	70.87	64.25	57.63	51.02	44.93	40.62	36.31	32.00
2,745	2,775	92.28	85.66	79.04	72.42	65.81	59.19	52.57	45.96	41.64	37.33	33.02
2,775	2,805	93.83	87.22	80.60	73.98	67.36	60.75	54.13	47.51	42.65	38.34	34.03
2,805	2,835	95.39	88.77	82.16	75.54	68.92	62.30	55.69	49.07	43.67	39.36	35.05
2,835	2,865	96.95	90.33	83.71	77.10	70.48	63.86	57.24	50.63	44.68	40.37	36.06
2,865	2,895	98.50	91.89	85.27	78.65	72.04	65.42	58.80	52.18	45.69	41.38	37.07
2,895	2,925	100.06	93.44	86.83	80.21	73.59	66.98	60.36	53.74	47.12	42.40	38.09
2,925	2,955	101.62	95.00	88.38	81.77	75.15	68.53	61.92	55.30	48.68	43.41	39.10
2,955	2,985	103.42	96.56	89.94	83.32	76.71	70.09	63.47	56.85	50.24	44.43	40.12
2,985	3,015	105.35	98.12	91.50	84.88	78.26	71.65	65.03	58.41	51.79	45.44	41.13
3,015	3,045	107.27	99.67	93.06	86.44	79.82	73.20	66.59	59.97	53.35	46.73	42.14
3,045	3,075	109.19	101.23	94.61	87.99	81.38	74.76	68.14	61.53	54.91	48.29	43.16
3,075	3,105	111.11	102.94	96.17	89.55	82.93	76.32	69.70	63.08	56.47	49.85	44.17
3,105	3,135	113.04	104.86	97.73	91.11	84.49	77.87	71.26	64.64	58.02	51.41	45.19
3,135	3,165	114.96	106.79	99.28	92.67	86.05	79.43	72.81	66.20	59.58	52.96	46.35
3,165	3,195	116.88	108.71	100.84	94.22	87.61	80.99	74.37	67.75	61.14	54.52	47.90
3,195	3,225	118.81	110.63	102.46	95.78	89.16	82.55	75.93	69.31	62.69	56.08	49.46
3,225	3,255	120.73	112.56	104.38	97.34	90.72	84.10	77.49	70.87	64.25	57.63	51.02
3,255	3,285	122.65	114.48	106.31	98.89	92.28	85.66	79.04	72.42	65.81	59.19	52.57
3,285	3,315	124.58	116.40	108.23	100.45	93.83	87.22	80.60	73.98	67.36	60.75	54.13
3,315	3,345	126.50	118.33	110.15	102.01	95.39	88.77	82.16	75.54	68.92	62.30	55.69
3,345	3,375	128.42	120.25	112.08	103.90	96.95	90.33	83.71	77.10	70.48	63.86	57.24
3,375	3,405	130.34	122.17	114.00	105.83	98.50	91.89	85.27	78.65	72.04	65.42	58.80
3,405	3,435	132.27	124.09	115.92	107.75	100.06	93.44	86.83	80.21	73.59	66.98	60.36
3,435	3,465	134.19	126.02	117.84	109.67	101.62	95.00	88.38	81.77	75.15	68.53	61.92
3,465	3,495	136.11	127.94	119.77	111.59	103.42	96.56	89.94	83.32	76.71	70.09	63.47
3,495	3,525	138.04	129.86	121.69	113.52	105.35	98.12	91.50	84.88	78.26	71.65	65.03
3,525	3,555	139.96	131.79	123.61	115.44	107.27	99.67	93.06	86.44	79.82	73.20	66.59
3,555	3,585	141.88	133.71	125.54	117.36	109.19	101.23	94.61	87.99	81.38	74.76	68.14
3,585	3,615	143.89	135.63	127.46	119.29	111.11	102.94	96.17	89.55	82.93	76.32	69.70
3,615	3,645	145.93	137.56	129.38	121.21	113.04	104.86	97.73	91.11	84.49	77.87	71.26
3,645	3,675	147.98	139.48	131.31	123.13	114.96	106.79	99.28	92.67	86.05	79.43	72.81
3,675	3,705	150.02	141.40	133.23	125.06	116.88	108.71	100.84	94.22	87.61	80.99	74.37
3,705	3,735	152.06	143.38	135.15	126.98	118.81	110.63	102.46	95.78	89.16	82.55	75.93
3,735	3,765	154.11	145.42	137.07	128.90	120.73	112.56	104.38	97.34	90.72	84.10	77.49
3,765	3,795	156.15	147.47	139.00	130.82	122.65	114.48	106.31	98.89	92.28	85.66	79.04
3,795	3,825	158.19	149.51	140.92	132.75	124.58	116.40	108.23	100.45	93.83	87.22	80.60
3,825	3,855	160.23	151.55	142.87	134.67	126.50	118.33	110.15	102.01	95.39	88.77	82.16
3,855	3,885	162.28	153.59	144.91	136.59	128.42	120.25	112.08	103.90	96.95	90.33	83.71
3,885	3,915	164.32	155.64	146.95	138.52	130.34	122.17	114.00	105.83	98.50	91.89	85.27
3,915	3,945	166.36	157.68	149.00	140.44	132.27	124.09	115.92	107.75	100.06	93.44	86.83
3,945	3,975	168.41	159.72	151.04	142.36	134.19	126.02	117.84	109.67	101.62	95.00	88.38
3,975	4,005	170.45	161.77	153.08	144.40	136.11	127.94	119.77	111.59	103.42	96.56	89.94
4,005	4,035	172.49	163.81	155.13	146.44	138.04	129.86	121.69	113.52	105.35	98.12	91.50
4,035	4,065	174.54	165.85	157.17	148.49	139.96	131.79	123.61	115.44	107.27	99.67	93.06
4,065	4,095	176.58	167.90	159.21	150.53	141.88	133.71	125.54	117.36	109.19	101.23	94.61
4,095	4,125	178.62	169.94	161.26	152.57	143.89	135.63	127.46	119.29	111.11	102.94	96.17
4,125	4,155	180.66	171.98	163.30	154.62	145.93	137.56	129.38	121.21	113.04	104.86	97.73
4,155	4,185	182.71	174.02	165.34	156.66	147.98	139.48	131.31	123.13	114.96	106.79	99.28
4,185	4,215	184.75	176.07	167.38	158.70	150.02	141.40	133.23	125.06	116.88	108.71	100.84
4,215	4,245	186.79	178.11	169.43	160.74	152.06	143.38	135.15	126.98	118.81	110.63	102.46
4,245	4,275	188.84	180.15	171.47	162.79	154.11	145.42	137.07	128.90	120.73	112.56	104.38
4,275	4,305	190.88	182.20	173.51	164.83	156.15	147.47	139.00	130.82	122.65	114.48	106.31
4,305	4,335	192.92	184.24	175.56	166.87	158.19	149.51	140.92	132.75	124.58	116.40	108.23
4,335	4,365	194.97	186.28	177.60	168.92	160.23	151.55	142.87	134.67	126.50	118.33	110.15
4,365	4,395	197.01	188.33	179.64	170.96	162.28	153.59	144.91	136.59	128.42	120.25	112.08
4,395	4,425	199.05	190.37	181.69	173.00	164.32	155.64	146.95	138.52	130.34	122.17	114.00
4,425	4,455	201.09	192.41	183.73	175.05	166.36	157.68	149.00	140.44	132.27	124.09	115.92
4,455	4,485	203.14	194.45	185.77	177.09	168.41	159.72	151.04	142.36	134.19	126.02	117.84
4,485	4,515	205.18	196.50	187.81	179.13	170.45	161.77	153.08	144.40	136.11	127.94	119.77
4,515	4,545	207.22	198.54	189.86	181.17	172.49	163.81	155.13	146.44	138.04	129.86	121.69
4,545	4,575	209.27	200.58	191.90	183.22	174.54	165.85	157.17	148.49	139.96	131.79	123.61
4,575	4,605	211.31	202.63	193.94	185.26	176.58	167.90	159.21	150.53	141.88	133.71	125.54

4,605 and over—Use Table 4b on page 6, and see instructions on page 4.

Nebraska

Nebraska Income Tax Withholding
SINGLE PERSONS—DAILY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	30	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	35	0.74	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	40	0.91	0.71	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	1.08	0.88	0.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	1.25	1.05	0.85	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	1.42	1.22	1.02	0.82	0.62	0.00	0.00	0.00	0.00	0.00	0.00
55	60	1.59	1.39	1.19	0.99	0.79	0.60	0.00	0.00	0.00	0.00	0.00
60	65	1.80	1.56	1.36	1.16	0.96	0.76	0.57	0.00	0.00	0.00	0.00
65	70	2.06	1.75	1.53	1.33	1.13	0.93	0.73	0.54	0.00	0.00	0.00
70	75	2.32	2.01	1.71	1.50	1.30	1.10	0.90	0.70	0.51	0.00	0.00
75	80	2.58	2.27	1.97	1.67	1.47	1.27	1.07	0.87	0.67	0.00	0.00
80	85	2.84	2.53	2.23	1.92	1.64	1.44	1.24	1.04	0.84	0.65	0.00
85	90	3.10	2.79	2.49	2.18	1.88	1.61	1.41	1.21	1.01	0.81	0.62
90	95	3.41	3.05	2.75	2.44	2.14	1.83	1.58	1.38	1.18	0.98	0.78
95	100	3.73	3.35	3.01	2.70	2.40	2.09	1.79	1.55	1.35	1.15	0.95
100	105	4.05	3.67	3.30	2.96	2.66	2.35	2.04	1.74	1.52	1.32	1.12
105	110	4.37	3.99	3.62	3.24	2.91	2.61	2.30	2.00	1.69	1.49	1.29
110	115	4.71	4.31	3.94	3.56	3.18	2.87	2.56	2.26	1.95	1.66	1.46
115	120	5.05	4.65	4.26	3.88	3.50	3.13	2.82	2.52	2.21	1.91	1.63
120	125	5.39	4.99	4.59	4.20	3.82	3.45	3.08	2.78	2.47	2.17	1.86
125	130	5.73	5.33	4.93	4.53	4.14	3.77	3.39	3.04	2.73	2.43	2.12
130	135	6.07	5.67	5.27	4.87	4.47	4.09	3.71	3.33	2.99	2.69	2.38
135	140	6.41	6.01	5.61	5.21	4.81	4.41	4.03	3.65	3.28	2.95	2.64
140	145	6.75	6.35	5.95	5.55	5.15	4.75	4.35	3.98	3.60	3.22	2.90
145	150	7.09	6.69	6.29	5.89	5.49	5.09	4.69	4.30	3.92	3.54	3.16
150	155	7.43	7.03	6.63	6.23	5.83	5.43	5.03	4.63	4.24	3.86	3.49
155	160	7.77	7.37	6.97	6.57	6.17	5.77	5.37	4.97	4.57	4.18	3.81
160	165	8.11	7.71	7.31	6.91	6.51	6.11	5.71	5.31	4.91	4.51	4.13
165	170	8.45	8.05	7.65	7.25	6.85	6.45	6.05	5.65	5.25	4.85	4.45
170	175	8.79	8.39	7.99	7.59	7.19	6.79	6.39	5.99	5.59	5.19	4.79
175	180	9.13	8.73	8.33	7.93	7.53	7.13	6.73	6.33	5.93	5.53	5.13
180	185	9.47	9.07	8.67	8.27	7.87	7.47	7.07	6.67	6.27	5.87	5.47
185	190	9.81	9.41	9.01	8.61	8.21	7.81	7.41	7.01	6.61	6.21	5.81
190	195	10.15	9.75	9.35	8.95	8.55	8.15	7.75	7.35	6.95	6.55	6.15
195	200	10.49	10.09	9.69	9.29	8.89	8.49	8.09	7.69	7.29	6.89	6.49
200	205	10.84	10.44	10.03	9.63	9.23	8.83	8.43	8.03	7.63	7.23	6.83
205	210	11.18	10.78	10.38	9.97	9.57	9.17	8.77	8.37	7.97	7.57	7.17
210	215	11.53	11.12	10.72	10.32	9.91	9.51	9.11	8.71	8.31	7.91	7.51
215	220	11.88	11.46	11.06	10.66	10.26	9.85	9.45	9.05	8.65	8.25	7.85
220	225	12.23	11.82	11.40	11.00	10.60	10.20	9.79	9.39	8.99	8.59	8.19
225	230	12.58	12.17	11.75	11.34	10.94	10.54	10.14	9.73	9.33	8.93	8.53
230	235	12.93	12.52	12.11	11.69	11.28	10.88	10.48	10.08	9.68	9.27	8.87
235	240	13.29	12.87	12.46	12.04	11.63	11.22	10.82	10.42	10.02	9.62	9.21
240	245	13.64	13.22	12.81	12.40	11.98	11.57	11.16	10.76	10.36	9.96	9.56
245	250	13.99	13.58	13.16	12.75	12.33	11.92	11.51	11.10	10.70	10.30	9.90
250	255	14.34	13.93	13.51	13.10	12.69	12.27	11.86	11.45	11.04	10.64	10.24
255	260	14.69	14.28	13.87	13.45	13.04	12.63	12.21	11.80	11.38	10.98	10.58
260	265	15.05	14.63	14.22	13.80	13.39	12.98	12.56	12.15	11.74	11.32	10.92
265	270	15.40	14.98	14.57	14.16	13.74	13.33	12.92	12.50	12.09	11.67	11.26
270	275	15.75	15.34	14.92	14.51	14.09	13.68	13.27	12.85	12.44	12.03	11.61
275	280	16.10	15.69	15.27	14.86	14.45	14.03	13.62	13.21	12.79	12.38	11.96
280	285	16.45	16.04	15.63	15.21	14.80	14.39	13.97	13.56	13.14	12.73	12.32
285	290	16.81	16.39	15.98	15.56	15.15	14.74	14.32	13.91	13.50	13.08	12.67
290	295	17.16	16.74	16.33	15.92	15.50	15.09	14.68	14.26	13.85	13.43	13.02
295	300	17.52	17.10	16.68	16.27	15.85	15.44	15.03	14.61	14.20	13.79	13.37
300	305	17.88	17.46	17.03	16.62	16.21	15.79	15.38	14.97	14.55	14.14	13.72
305	310	18.24	17.82	17.39	16.97	16.56	16.15	15.73	15.32	14.90	14.49	14.08
310	315	18.60	18.18	17.75	17.33	16.91	16.50	16.08	15.67	15.26	14.84	14.43
315	320	18.96	18.53	18.11	17.69	17.27	16.85	16.44	16.02	15.61	15.19	14.78
320	325	19.32	18.89	18.47	18.05	17.63	17.20	16.79	16.37	15.96	15.55	15.13
325	330	19.67	19.25	18.83	18.41	17.99	17.56	17.14	16.73	16.31	15.90	15.48
330	335	20.03	19.61	19.19	18.77	18.34	17.92	17.50	17.08	16.66	16.25	15.84
335	340	20.39	19.97	19.55	19.13	18.70	18.28	17.86	17.44	17.01	16.60	16.19
340	345	20.75	20.33	19.91	19.48	19.06	18.64	18.22	17.80	17.37	16.95	16.54
345	350	21.11	20.69	20.27	19.84	19.42	19.00	18.58	18.16	17.73	17.31	16.89
350	355	21.47	21.05	20.62	20.20	19.78	19.36	18.94	18.51	18.09	17.67	17.25
355	360	21.83	21.41	20.98	20.56	20.14	19.72	19.30	18.87	18.45	18.03	17.61
360	365	22.19	21.77	21.34	20.92	20.50	20.08	19.65	19.23	18.81	18.39	17.97

365 and over—Use Table 8a on page 7, and see instructions on page 4.

Nebraska Income Tax Withholding
MARRIED PERSONS—DAILY PAYROLL PERIOD
(FOR WAGES PAID ON OR AFTER JANUARY 1, 2007)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Nebraska income tax to be withheld shall be—												
0	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	45	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	50	0.81	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	55	0.98	0.78	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	60	1.15	0.95	0.75	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	65	1.32	1.12	0.92	0.72	0.53	0.00	0.00	0.00	0.00	0.00	0.00
65	70	1.49	1.29	1.09	0.89	0.69	0.50	0.00	0.00	0.00	0.00	0.00
70	75	1.66	1.46	1.26	1.06	0.86	0.67	0.00	0.00	0.00	0.00	0.00
75	80	1.83	1.63	1.43	1.23	1.03	0.83	0.64	0.00	0.00	0.00	0.00
80	85	2.00	1.80	1.60	1.40	1.20	1.00	0.80	0.61	0.00	0.00	0.00
85	90	2.20	1.97	1.77	1.57	1.37	1.17	0.97	0.77	0.58	0.00	0.00
90	95	2.46	2.15	1.94	1.74	1.54	1.34	1.14	0.94	0.74	0.55	0.00
95	100	2.72	2.41	2.11	1.91	1.71	1.51	1.31	1.11	0.91	0.72	0.52
100	105	2.98	2.67	2.37	2.08	1.88	1.68	1.48	1.28	1.08	0.88	0.69
105	110	3.24	2.93	2.63	2.32	2.05	1.85	1.65	1.45	1.25	1.05	0.85
110	115	3.50	3.19	2.89	2.58	2.27	2.02	1.82	1.62	1.42	1.22	1.02
115	120	3.75	3.45	3.14	2.84	2.53	2.23	1.99	1.79	1.59	1.39	1.19
120	125	4.01	3.71	3.40	3.10	2.79	2.49	2.18	1.96	1.76	1.56	1.36
125	130	4.27	3.97	3.66	3.36	3.05	2.75	2.44	2.14	1.93	1.73	1.53
130	135	4.53	4.23	3.92	3.62	3.31	3.01	2.70	2.40	2.10	1.90	1.70
135	140	4.82	4.49	4.18	3.88	3.57	3.27	2.96	2.66	2.35	2.07	1.87
140	145	5.14	4.76	4.44	4.14	3.83	3.53	3.22	2.92	2.61	2.31	2.04
145	150	5.46	5.08	4.70	4.40	4.09	3.79	3.48	3.18	2.87	2.57	2.26
150	155	5.78	5.40	5.02	4.66	4.35	4.05	3.74	3.44	3.13	2.82	2.52
155	160	6.10	5.72	5.34	4.97	4.61	4.30	4.00	3.69	3.39	3.08	2.78
160	165	6.42	6.04	5.66	5.29	4.91	4.56	4.26	3.95	3.65	3.34	3.04
165	170	6.75	6.36	5.99	5.61	5.23	4.85	4.52	4.21	3.91	3.60	3.30
170	175	7.09	6.69	6.31	5.93	5.55	5.18	4.80	4.47	4.17	3.86	3.56
175	180	7.43	7.03	6.63	6.25	5.87	5.50	5.12	4.74	4.43	4.12	3.82
180	185	7.77	7.37	6.97	6.57	6.19	5.82	5.44	5.06	4.69	4.38	4.08
185	190	8.11	7.71	7.31	6.91	6.51	6.14	5.76	5.38	5.01	4.64	4.34
190	195	8.45	8.05	7.65	7.25	6.85	6.46	6.08	5.70	5.33	4.95	4.60
195	200	8.79	8.39	7.99	7.59	7.19	6.79	6.40	6.02	5.65	5.27	4.89
200	205	9.13	8.73	8.33	7.93	7.53	7.13	6.73	6.34	5.97	5.59	5.21
205	210	9.47	9.07	8.67	8.27	7.87	7.47	7.07	6.67	6.29	5.91	5.53
210	215	9.81	9.41	9.01	8.61	8.21	7.81	7.41	7.01	6.61	6.23	5.85
215	220	10.16	9.75	9.35	8.95	8.55	8.15	7.75	7.35	6.95	6.55	6.18
220	225	10.50	10.10	9.69	9.29	8.89	8.49	8.09	7.69	7.29	6.89	6.50
225	230	10.85	10.44	10.04	9.63	9.23	8.83	8.43	8.03	7.63	7.23	6.83
230	235	11.20	10.78	10.38	9.98	9.58	9.17	8.77	8.37	7.97	7.57	7.17
235	240	11.55	11.14	10.72	10.32	9.92	9.52	9.11	8.71	8.31	7.91	7.51
240	245	11.90	11.49	11.07	10.66	10.26	9.86	9.46	9.05	8.65	8.25	7.85
245	250	12.25	11.84	11.43	11.01	10.60	10.20	9.80	9.40	8.99	8.59	8.19
250	255	12.61	12.19	11.78	11.36	10.95	10.54	10.14	9.74	9.34	8.93	8.53
255	260	12.96	12.54	12.13	11.72	11.30	10.89	10.48	10.08	9.68	9.28	8.87
260	265	13.31	12.90	12.48	12.07	11.65	11.24	10.83	10.42	10.02	9.62	9.22
265	270	13.66	13.25	12.83	12.42	12.01	11.59	11.18	10.76	10.36	9.96	9.56
270	275	14.01	13.60	13.19	12.77	12.36	11.94	11.53	11.12	10.70	10.30	9.90
275	280	14.37	13.95	13.54	13.12	12.71	12.30	11.88	11.47	11.05	10.64	10.24
280	285	14.72	14.30	13.89	13.48	13.06	12.65	12.23	11.82	11.41	10.99	10.58
285	290	15.07	14.66	14.24	13.83	13.41	13.00	12.59	12.17	11.76	11.34	10.93
290	295	15.43	15.01	14.59	14.18	13.77	13.35	12.94	12.52	12.11	11.70	11.28
295	300	15.79	15.37	14.95	14.53	14.12	13.70	13.29	12.88	12.46	12.05	11.63
300	305	16.15	15.73	15.30	14.88	14.47	14.06	13.64	13.23	12.81	12.40	11.99
305	310	16.51	16.09	15.66	15.24	14.82	14.41	13.99	13.58	13.17	12.75	12.34
310	315	16.87	16.45	16.02	15.60	15.17	14.76	14.35	13.93	13.52	13.10	12.69
315	320	17.23	16.80	16.38	15.96	15.54	15.11	14.70	14.28	13.87	13.46	13.04
320	325	17.59	17.16	16.74	16.32	15.90	15.47	15.05	14.64	14.22	13.81	13.39
325	330	17.94	17.52	17.10	16.68	16.26	15.83	15.41	14.99	14.57	14.16	13.75
330	335	18.30	17.88	17.46	17.04	16.61	16.19	15.77	15.35	14.93	14.51	14.10
335	340	18.66	18.24	17.82	17.40	16.97	16.55	16.13	15.71	15.28	14.86	14.45
340	345	19.02	18.60	18.18	17.75	17.33	16.91	16.49	16.07	15.64	15.22	14.80
345	350	19.38	18.96	18.54	18.11	17.69	17.27	16.85	16.43	16.00	15.58	15.15
350	355	19.74	19.32	18.89	18.47	18.05	17.63	17.21	16.78	16.36	15.94	15.52
355	360	20.10	19.68	19.25	18.83	18.41	17.99	17.57	17.14	16.72	16.30	15.88
360	365	20.46	20.04	19.61	19.19	18.77	18.35	17.92	17.50	17.08	16.66	16.24
365	370	20.82	20.39	19.97	19.55	19.13	18.71	18.28	17.86	17.44	17.02	16.59
370	375	21.18	20.75	20.33	19.91	19.49	19.06	18.64	18.22	17.80	17.38	16.95
375	380	21.53	21.11	20.69	20.27	19.85	19.42	19.00	18.58	18.16	17.73	17.31

380 and over—Use Table 8b on page 7, and see instructions on page 4.

Nebraska



Nebraska Withholding Certificate for Nonresident Individuals

• Use Federal Forms 1099-MISC or 1042-S
• Read instructions on reverse side

**FORM
W-4NA**

PAYOR'S NAME AND LOCATION ADDRESS			PAYEE'S NAME AND LOCATION ADDRESS				
Name of Nebraska Payor			Payee's First Name and Initial		Last Name		
Address (Number and Street, or Rural Route and Box Number)			Address (Number and Street, or Rural Route and Box Number)				
City, Town, or Post Office		State	Zip Code	City, Town, or Post Office		State	Zip Code
Nebraska Identification Number 21—				Social Security Number			

• Lines 1 and 2, and 6 through 10 must be completed by the PAYOR

1 Date(s) services performed in Nebraska.....		1	
2 Total payment(s) for personal services performed in Nebraska		2	\$
• Lines 3 through 5 and line 11 may be completed by the PAYEE (attach additional schedule if necessary)			
3 List type(s) and amount(s) of ordinary and necessary business expenses reasonably related to Nebraska income (see instructions):			
Type of Expense		Amount	
Enter total line 3 amount here		3	
4 List name(s), address(es), social security number(s), and amount(s) paid to others for performances or appearances and other fees reasonably related to Nebraska income (see instructions):			
Name		Address	
		Social Security No.	
		— — —	\$
		— — —	
		— — —	
Enter total line 4 amount here		4	\$
5 Total business expenses and payments for which you are claiming an expense deduction (total of lines 3 and 4).....		5	\$
6 50% limitation on expense deduction (line 2 amount multiplied by .50)		6	
7 Enter the amount from line 5 or line 6, whichever is less		7	
8 Payment(s) subject to Nebraska withholding tax (line 2 minus line 7)		8	
9 If the amount on line 8 is less than \$28,000 , multiply the amount by .04 and enter the result on line 9—the amount to be withheld.....		9	\$
10 If the amount on line 8 is \$28,000 or greater , multiply the amount by .06 and enter the result on line 10—the amount to be withheld.....		10	\$

• Allocation to Shareholders, Partners, or Members Subject to Nebraska Income Tax (attach additional schedule if necessary)

11 Enter in the space provided the partner's, shareholder's, or member's name, social security number or federal identification number, percent of allocation, and the amount of allocation of Nebraska income tax withheld.

Names of Partners, Shareholders, or Members	Social Security Number or Federal Identification Number	Percent of Allocation	Amount of Allocation of Nebraska Income Tax Withheld
			\$
TOTALS		100%	\$

Under penalties of perjury, I declare that I have been authorized to make this statement and that the information disclosed in determining the amount of individual income tax to be withheld and allocated from the payment received for personal services performed in Nebraska is, to the best of my knowledge and belief, correct and complete.

**sign
here** ➔

Signature of Payee or Authorized Agent

()

Date

Telephone Number

Signature of Preparer Other than Payee

Date

City

State

Zip Code

INSTRUCTIONS

PURPOSE. Form W-4NA is to be used by payors of nonresident individuals to compute Nebraska income tax to be withheld from payments for personal services in Nebraska. Personal services include, but are not limited to, payments to nonresident entertainers, individual athletes, jockeys, performers, consultants, public speakers, corporate board of directors, or other professional services.

WHO MUST WITHHOLD. Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A person must withhold if the payee is not an employee; the payment is not subject to federal withholding; and the payor is either (1) making a payment or payments in excess of five thousand dollars (\$5,000), or (2) maintaining an office or transacting business within Nebraska and making a payment or payments of more than six hundred dollars (\$600).

The payor and the nonresident must complete Form W-4NA together. Nonresident individuals can use Form W-4NA to report their business expenses and payments in performing personal services in Nebraska. If there are other payees receiving payments for services performed in Nebraska as nonresident individuals, each must complete a separate Form W-4NA.

A payor or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state tax using Nebraska Form W-4NA.

A U.S. nonresident alien whose country has a tax treaty with the U.S. may not be subject to nonresident withholding. The payor is to obtain a written statement from the payee certifying the existence of such a treaty exempting U.S. income earned by the alien from federal or state income tax.

Payments to a corporation are subject to withholding requirements if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services. **Payments to a partnership or limited liability company** are subject to withholding requirements if 80% or more of the capital interest or profits interest of the partnership or limited liability company is held by the partners or members who are performing personal services. See line 11 instructions.

The completed Form W-4NA is a part of the payor's records and must be kept with other withholding tax records. Federal Forms 1099-MISC or 1042-S will be issued by the payor based on the information on the completed Form W-4NA. The Forms 1099-MISC, or 1042-S state copies, will be included with the Form W-3N, Nebraska Reconciliation of Income Tax Withheld, filed with the department.

PENALTIES. A penalty may be imposed, in addition to other penalties provided by law, on a nonresident individual for giving false information to a payor regarding payments subject to withholding, if the information could result in the amount withheld totaling less than 75% of the income tax liability on such payments. A penalty may also be imposed on any payor who either knowingly uses false information or who maintains records which show the information is false.

The penalties will equal: (a) the amount of tax evaded, not collected, or not accounted for and paid over; and (b) an additional amount up to \$1,000.

TAXPAYER ASSISTANCE. Questions can be directed to the Nebraska Department of Revenue, P.O. Box 98915, Lincoln, Nebraska 68509-8915. Call toll free 1-800-742-7474 in Nebraska or Iowa, or call 1-402-471-5729.

PAYOR INSTRUCTIONS

NAME AND LOCATION ADDRESS. Payor must complete the payee's name, address, and social security number or federal employer identification number of the nonresident individual, corporation, partnership, or limited liability company.

LINE 2. Enter the total amount of the payment for personal services. Include any amounts paid to the service provider as reimbursement for expenses.

LINE 9. If line 8 is less than \$28,000 compute the amount to be withheld. Otherwise, enter zero (0) and compute the amount to be withheld using line 10 instructions.

PAYEE INSTRUCTIONS

LINE 3. Ordinary and necessary business expenses reasonably related to Nebraska income. Expenses listed on this schedule are amounts paid for travel, lodging, meals and other ordinary and necessary expenses spent in earning your income in Nebraska.

LINE 4. Payments made to others for performances or appearances and other fees reasonably related to Nebraska income. Payments listed are amounts paid to agents, or to others such as a percentage to agents or payments made to others assisting in the performance. This does **not** include payments to partners, shareholders, or members.

Special Note: If persons providing personal services also hire others to assist them, they may have a withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular withholding rules apply. If the persons are not employees and are nonresidents of Nebraska, then the person paying them must follow the guidelines in Form W-4NA. They should contact the department to receive a Withholding Certificate to withhold Nebraska tax.

LINE 11. If the payment was payable to a nonresident corporation, partnership, or limited liability company, the Nebraska income tax withheld, computed on line 9 or line 10, must be distributed to the appropriate nonresident shareholders, partners, or members.

The payee is to use line 11 to distribute the amount withheld to the appropriate nonresident shareholders, partners, or members. Federal Forms 1099-MISC or 1042-S will be issued by the payor to each shareholder, partner, or member and must be attached to their individual income tax return to receive proper credit.

SIGNATURES. The nonresident individual, corporate officer, partner, or member is to sign this certificate, and include his or her telephone number. If the payee authorizes another person to sign, there must be a power of attorney on file with the department or attached to this certificate. Any person paid to prepare Form W-4NA must also sign the certificate.



Nebraska Withholding Certificate for Nonresident Individuals

• Use Federal Forms 1099-MISC or 1042-S
• Read instructions on reverse side

**FORM
W-4NA**

PAYOR'S NAME AND LOCATION ADDRESS			PAYEE'S NAME AND LOCATION ADDRESS				
Name of Nebraska Payor			Payee's First Name and Initial		Last Name		
Address (Number and Street, or Rural Route and Box Number)			Address (Number and Street, or Rural Route and Box Number)				
City, Town, or Post Office		State	Zip Code	City, Town, or Post Office		State	Zip Code
Nebraska Identification Number 21—				Social Security Number			
• Lines 1 and 2, and 6 through 10 must be completed by the PAYOR							

1 Date(s) services performed in Nebraska.....		1	\$																		
2 Total payment(s) for personal services performed in Nebraska		2	\$																		
• Lines 3 through 5 and line 11 may be completed by the PAYEE (attach additional schedule if necessary)																					
3 List type(s) and amount(s) of ordinary and necessary business expenses reasonably related to Nebraska income (see instructions):																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Type of Expense</th> <th style="text-align: left; padding: 2px;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td style="text-align: center; vertical-align: bottom;"> </td></tr> <tr><td> </td><td style="text-align: center; vertical-align: bottom;"> </td></tr> <tr><td> </td><td style="text-align: center; vertical-align: bottom;"> </td></tr> <tr> <td>Enter total line 3 amount here</td> <td style="text-align: center; vertical-align: bottom;">3</td> </tr> </tbody> </table>		Type of Expense	Amount											Enter total line 3 amount here	3						
Type of Expense	Amount																				
Enter total line 3 amount here	3																				
4 List name(s), address(es), social security number(s), and amount(s) paid to others for performances or appearances and other fees reasonably related to Nebraska income (see instructions):																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; padding: 2px;">Name</th> <th style="text-align: left; padding: 2px;">Address</th> <th style="text-align: left; padding: 2px;">Social Security No.</th> <th style="text-align: left; padding: 2px;">Amount Paid</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td style="text-align: center; vertical-align: bottom;"> </td><td style="text-align: center; vertical-align: bottom;">\$ </td></tr> <tr><td> </td><td> </td><td style="text-align: center; vertical-align: bottom;"> </td><td style="text-align: center; vertical-align: bottom;">\$ </td></tr> <tr><td> </td><td> </td><td style="text-align: center; vertical-align: bottom;"> </td><td style="text-align: center; vertical-align: bottom;">\$ </td></tr> <tr> <td>Enter total line 4 amount here</td> <td style="text-align: center; vertical-align: bottom;">4</td> <td style="text-align: center; vertical-align: bottom;">\$</td> <td style="text-align: center; vertical-align: bottom;"> </td> </tr> </tbody> </table>		Name	Address					Social Security No.	Amount Paid				\$				\$				\$
Name	Address	Social Security No.	Amount Paid																		
			\$																		
			\$																		
			\$																		
Enter total line 4 amount here	4	\$																			
5 Total business expenses and payments for which you are claiming an expense deduction (total of lines 3 and 4).....		5	\$																		
6 50% limitation on expense deduction (line 2 amount multiplied by .50)		6	\$																		
7 Enter the amount from line 5 or line 6, whichever is less		7	\$																		
8 Payment(s) subject to Nebraska withholding tax (line 2 minus line 7)		8	\$																		
9 If the amount on line 8 is less than \$28,000 , multiply the amount by .04 and enter the result on line 9—the amount to be withheld.....		9	\$																		
10 If the amount on line 8 is \$28,000 or greater , multiply the amount by .06 and enter the result on line 10—the amount to be withheld.....		10	\$																		

• Allocation to Shareholders, Partners, or Members Subject to Nebraska Income Tax (attach additional schedule if necessary)

11 Enter in the space provided the partner's, shareholder's, or member's name, social security number or federal identification number, percent of allocation, and the amount of allocation of Nebraska income tax withheld.

Names of Partners, Shareholders, or Members	Social Security Number or Federal Identification Number	Percent of Allocation	Amount of Allocation of Nebraska Income Tax Withheld
			\$
			\$
			\$
			\$
			\$
TOTALS	100%	\$	\$

Under penalties of perjury, I declare that I have been authorized to make this statement and that the information disclosed in determining the amount of individual income tax to be withheld and allocated from the payment received for personal services performed in Nebraska is, to the best of my knowledge and belief, correct and complete.

**sign
here** ➔

Signature of Payee or Authorized Agent

()

Date

Telephone Number

Signature of Preparer Other than Payee

Date

City

State

Zip Code

INSTRUCTIONS

PURPOSE. Form W-4NA is to be used by payors of nonresident individuals to compute Nebraska income tax to be withheld from payments for personal services in Nebraska. Personal services include, but are not limited to, payments to nonresident entertainers, individual athletes, jockeys, performers, consultants, public speakers, corporate board of directors, or other professional services.

WHO MUST WITHHOLD. Any person paying a nonresident for services substantially performed in Nebraska may be required to withhold Nebraska income tax. A person must withhold if the payee is not an employee; the payment is not subject to federal withholding; and the payor is either (1) making a payment or payments in excess of five thousand dollars (\$5,000), or (2) maintaining an office or transacting business within Nebraska and making a payment or payments of more than six hundred dollars (\$600).

The payor and the nonresident must complete Form W-4NA together. Nonresident individuals can use Form W-4NA to report their business expenses and payments in performing personal services in Nebraska. If there are other payees receiving payments for services performed in Nebraska as nonresident individuals, each must complete a separate Form W-4NA.

A payor or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state tax using Nebraska Form W-4NA.

A U.S. nonresident alien whose country has a tax treaty with the U.S. may not be subject to nonresident withholding. The payor is to obtain a written statement from the payee certifying the existence of such a treaty exempting U.S. income earned by the alien from federal or state income tax.

Payments to a corporation are subject to withholding requirements if 80% or more of the voting stock of the corporation is held by the shareholders who are performing personal services. **Payments to a partnership or limited liability company** are subject to withholding requirements if 80% or more of the capital interest or profits interest of the partnership or limited liability company is held by the partners or members who are performing personal services. See line 11 instructions.

The completed Form W-4NA is a part of the payor's records and must be kept with other withholding tax records. Federal Forms 1099-MISC or 1042-S will be issued by the payor based on the information on the completed Form W-4NA. The Forms 1099-MISC, or 1042-S state copies, will be included with the Form W-3N, Nebraska Reconciliation of Income Tax Withheld, filed with the department.

PENALTIES. A penalty may be imposed, in addition to other penalties provided by law, on a nonresident individual for giving false information to a payor regarding payments subject to withholding, if the information could result in the amount withheld totaling less than 75% of the income tax liability on such payments. A penalty may also be imposed on any payor who either knowingly uses false information or who maintains records which show the information is false.

The penalties will equal: (a) the amount of tax evaded, not collected, or not accounted for and paid over; and (b) an additional amount up to \$1,000.

TAXPAYER ASSISTANCE. Questions can be directed to the Nebraska Department of Revenue, P.O. Box 98915, Lincoln, Nebraska 68509-8915. Call toll free 1-800-742-7474 in Nebraska or Iowa, or call 1-402-471-5729.

PAYOR INSTRUCTIONS

NAME AND LOCATION ADDRESS. Payor must complete the payee's name, address, and social security number or federal employer identification number of the nonresident individual, corporation, partnership, or limited liability company.

LINE 2. Enter the total amount of the payment for personal services. Include any amounts paid to the service provider as reimbursement for expenses.

LINE 9. If line 8 is less than \$28,000 compute the amount to be withheld. Otherwise, enter zero (0) and compute the amount to be withheld using line 10 instructions.

PAYEE INSTRUCTIONS

LINE 3. Ordinary and necessary business expenses reasonably related to Nebraska income. Expenses listed on this schedule are amounts paid for travel, lodging, meals and other ordinary and necessary expenses spent in earning your income in Nebraska.

LINE 4. Payments made to others for performances or appearances and other fees reasonably related to Nebraska income. Payments listed are amounts paid to agents, or to others such as a percentage to agents or payments made to others assisting in the performance. This does **not** include payments to partners, shareholders, or members.

Special Note: If persons providing personal services also hire others to assist them, they may have a withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular withholding rules apply. If the persons are not employees and are nonresidents of Nebraska, then the person paying them must follow the guidelines in Form W-4NA. They should contact the department to receive a Withholding Certificate to withhold Nebraska tax.

LINE 11. If the payment was payable to a nonresident corporation, partnership, or limited liability company, the Nebraska income tax withheld, computed on line 9 or line 10, must be distributed to the appropriate nonresident shareholders, partners, or members.

The payee is to use line 11 to distribute the amount withheld to the appropriate nonresident shareholders, partners, or members. Federal Forms 1099-MISC or 1042-S will be issued by the payor to each shareholder, partner, or member and must be attached to their individual income tax return to receive proper credit.

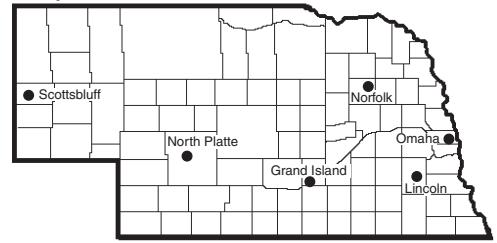
SIGNATURES. The nonresident individual, corporate officer, partner, or member is to sign this certificate, and include his or her telephone number. If the payee authorizes another person to sign, there must be a power of attorney on file with the department or attached to this certificate. Any person paid to prepare Form W-4NA must also sign the certificate.

FOR NEBRASKA TAX ASSISTANCE

For All Tax Programs Except Motor Fuels

Contact your regional office or call **1-800-742-7474** (toll free in NE and IA)
or **1-402-471-5729**

Nebraska Department of Revenue Web site address: www.revenue.ne.gov
A copy of the Taxpayer Bill of Rights is available by calling any of our regional offices or
visiting our Web site.



SCOTTSBLUFF

Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69363-1500
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101-4200
Telephone (308) 535-8250

GRAND ISLAND

TierOne Bank Building, Suite 460
1811 West Second Street
Grand Island, Nebraska 68803-5469
Telephone (308) 385-6067

NORFOLK

304 North 5th Street, Suite "D"
Norfolk, Nebraska 68701-4091
Telephone (402) 370-3333

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871
Telephone (402) 595-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone (402) 471-5729

For Motor Fuels tax programs only call toll free 1-800-554-3835 (Lincoln residents call 471-5730).

Hearing-impaired individuals may call the Text Telephone (TT) at 1-800-382-9309. TDD (Telecommunications Device for the Deaf) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.



nebraska
department
of revenue
P.O. Box 98915
Lincoln, Nebraska 68509-8915

PRESRT STD
U.S. POSTAGE
PAID
STATE OF
NEBRASKA